



Goals

- To discuss CFR Manual and resources available to complete the CFR.
- A brief overview of the CFR reporting process.
- Where to find information.
- Whom to call with additional questions.

The CFR Manual contains:

- 9 general overview sections
- a section for each core, claiming and supplemental schedule
- numerous appendices containing detailed information
- The CFR Manual is available online at:
http://www.oms.nysed.gov/rsu/Manuals_Forms/Manuals/CFR.html

Web Pages

SED
<http://www.oms.nysed.gov/rsu/>

OMH
www.omh.state.ny.us/omhweb/finance/main.htm

OASAS
www.oasas.state.ny.us

OMRDD
www.omr.state.ny.us

The CFR is used as:

- A year-end cost report that is used to document your agency's expenses, and is used as the basis for rate-setting, cost of living increases, and for the development of fiscal analysis and policy by the NYS agencies, the legislature and the Governor's office.
- and
- A year-end State Aid claiming document that is the basis of payment of your final claim for the CFR period.

Methods of Accounting

- Full accrual accounting **must** be used for the fiscal information reported on schedules CFR-1 through CFR-6 and DMH-1.
- Schedules DMH-2 and DMH-3 may be completed on accrual, modified accrual or cash.

Types of CFRs

- There are two general categories of CFR submissions: Full CFRs and Abbreviated CFRs.
- Full versus Abbreviated depends on Type of programs you operate and the type and amount of funding you receive.
- To determine whether a Full or Abbreviated CFR is required, check submission matrices in Section 2.0 of the CFR Manual.

Please note:

- Service providers are strongly advised to check the appropriate submission matrix each year to verify that their CFR submission type has not changed.



Reporting Periods

- Section 3.0 of the CFR Manual discusses reporting periods.
- CFR reporting periods are generally based on the geographic location of the agency's corporate headquarters.
- This training covers the January 1, 2009 to December 31, 2009 reporting period.

Reporting Periods cont.

- If your agency is also funded by a contract or Member Item (Special Legislative Grant) for a period different than your agency's standard reporting period, an additional Abbreviated or Mini-Abbreviated CFR must be completed for the non-standard funding period.
- The portion of these contracts applicable to your standard reporting period must also be included on your agency's Full CFR.

Due Dates

- The 2009 CFR is due for submission to the applicable NYS Agencies by May 1, 2010.
- Refer to Section 4.0 of the CFR Manual.



Extension Requests

- A pre-approved 30-day CFR Extension Request must be submitted to all affected NYS Agencies by May 1, 2010. The extended deadline will be June 1, 2010.
- This form is attached to the letter notifying you of the release of the 2009 CFR Manual and can also be accessed and downloaded from the SED website.
<http://www.oms.nysed.gov/rsu/>
- If you are funded by more than one state agency, send a copy to each funding state agency.
- A reply will not be sent. Please keep a copy of the completed extension request in your files.

Notice!



If your agency is funded by OASAS, an **approved extension request *does not* apply to the claiming schedules.**

Estimated or final claiming schedules are due to OASAS no later than May 1, 2010.

Special note for service providers funded through a local contract:



The Local Governmental Unit (LGU) **may** require you to submit an estimated or final claim **earlier** than the NYS Agency prescribed due date!

Late submission of a CFR and/or the OASAS claiming schedules may result in a sanction or penalty being imposed on your agency!



CFR Software

- NYS software is available for download at:
<http://www.omh.state.ny.us/omhweb/cfrsweb/default.asp>
- NYS CFRS software allows a single version of the software to be used for current and prior reporting periods.
- The single version of the software can be used for both Upstate and NYC cycles.
- Version 14.0 of the CFRS software must be used for the 2009 CFR.

CFR Software cont. Document Control Number (DCN)

- The approved CFRS software assigns a unique Document Control Number (DCN) to CFR submissions each time the final edits are run successfully.
- This DCN is stored in the data file for upload.
- When printed, the assigned DCN appears on each page of the CFR submission.
- Backup your data once edits have been passed!

CFR Software cont.

Service providers using NYS software are also ***strongly*** encouraged to sign up for the CFRS Announcement Mailing List at:

<http://www.omh.state.ny.us/omhweb/cfrsweb/default.asp>

Members of the mailing list will receive e-mail notifications when new versions of the software are released and when patches correcting identified problems are available.

CFR Software cont.

- OMH CITER is offering on-line training on the use of NYS CFRS Software.
- Providers can sign up for sessions by calling the OMH Help Desk at:
1-800-HELPNYS
(1-800-435-7697)
- Providers connect by phone and the Internet to participate in the training sessions.

For all service providers:



It is expected that all service providers will electronically transmit their CFRs via the Internet.

Go to:

<http://www.omh.state.ny.us/omhweb/cfrsweb/default.asp>

Then follow the instructions.

Submission requirements for all service providers:

In addition to the Internet submission, paper copies of the following items must be mailed to each NYS Agency as applicable by the due date.

- A signed copy of CFR-i.
- A signed copy of schedule CFR-ii or CFR-iiA.
- A signed copy of CFR-iii.
- A copy of the service provider's certified financial statements.

IMPORTANT

Sending copies of the signed certification pages to the county providing the funding to your agency through a local contract or to the OMRDD DDSO does not fulfill this requirement.

Copies of all required certification schedules signed by your agency ***MUST*** also be sent directly to the appropriate NYS Agencies.

For DMH service providers:

- If funded by local contract, check with the county for its specific requirements.
- For OMRDD: One paper copy to the Regional Office or DDSO, as appropriate.

Financial Statements

- Discussed in Section 6.0 of the CFR Manual.
- CPA certified general purpose financial statements **must** be submitted with **most** Full CFR submissions.
- CPA certified financial statements should correspond to the CFR reporting period if possible.
- If your agency's corporate fiscal year is different than the CFR reporting period, submit financial statements for the most recent corporate fiscal year.

CFRs that require the submission of financial statements will be considered incomplete submissions without them!



Important Tips On Financial Record Keeping

An agency should:

- Structure its internal Financial Reporting System so as to capture the cost categories included on the CFR.
- Track the units of service provided on a regular basis for each program.
- Identify non-allowable costs on a periodic basis so that at the end of the year, it can easily identify all non-allowable costs when preparing the CFR.

Important Tips On Financial Record Keeping

An agency should:

- Reconcile payroll & fringe benefits by CFR program to the general ledger monthly/quarterly.
- Carefully monitor staff usage, if the same staff is used to cover different programs.
- Review spending by cost category (e.g., Direct Care Personal Services) to see if spending is in line with the budget.
- Review the number of staff used each quarter and compare with budgeted figures.

Changes for 2009

•Changes from the 2008 CFR Manual to the 2009 CFR Manual & forms are detailed in the 2009 transmittal letter.

•The CFR Transmittal Letter is available online at: [Http://www.oms.nysed.gov/rsu/Manuals_Forms/Manuals/CFR.html](http://www.oms.nysed.gov/rsu/Manuals_Forms/Manuals/CFR.html)



Changes for 2009

•The requirement to depreciate new asset purchases is changing for periods beginning 01/01/2009 and later.

•Asset purchases of \$5,000 or more and a useful life of 2 years or more must be depreciated.

•See Appendix O for details.

CFR Software Data Import

- Included in CFRS Version 14.0
- Uses the Site Key field of Program Site ID Screen.
- Data import from Text Files
- Data exported from Accounting Software is matched to Site Key and CFR Schedule Cost Codes.
- May be used for schedules CFR-1, CFR-3, CFR-4, CFR-4A, DMH-2, DMH-3, OMRDD-1, OMRDD-4 and 'Other Detail' lines. Also, for schedule CBR-4 (personal services schedules for CBR).

CFR Software Data Import

- Data is saved as a Text file.
- Data is imported into schedules and edits are run.
- If data changes, it can be re-imported, which will delete current data.
- Additional Data entry is required to complete CFR

It's Time to Do the CFR!



Getting Started

- Section 9.0 is now known as Getting Started.
- This section addresses the first steps that must be taken (agency definition and site definition) when using the CFRS software.

Agency Definition Information

To complete your CFR you will need the following information about your agency:

- The legal name of your agency.
- The 5 digit Agency Code assigned to your agency.
- The street address of your agency's central administrative office.
- The required submission type.

Agency Definition Information cont.

- The name and 2 digit code of the county where your agency's administrative offices are located.
- The Federal Tax Identification Number of your agency.
- The funding state agencies.

Program Definition Information cont.

Line 2 (Program Code Index)

- For OMH, OMRDD and OASAS programs, the program code index determines if multiple occurrences of the same program type will be aggregated on schedule DMH-1. For example, two columns using program code and index combination 1760-00 in each column will be aggregated on schedule DMH-1. If 1760-01 and 1760-02 are used, these columns will be reported separately on schedule DMH-1.

Program Definition Information cont.

Line 2 (Program Code Index)

- For OMH program sites, if the provider operates the same program type in multiple counties or boroughs, they must use different combinations of program codes and program code indexes (i.e. 2100-00, 2100-02, etc.) for each county.
- They can still use multiple combinations of program codes and program code indexes within a single county if needed.

Program Definition Information cont.

Line 2 (Program Code Index)

- For OMH net deficit funded programs, the same program code and program code index combination for a program site **must** be used from year-to-year for proper processing through the OMH Aid to Localities Financial System (ALFS).

Program Definition Information cont.

Line 2 (Program Code Index)

- For SED, 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.

Program Definition Information cont.

Line 2 (Program Code Index)

- 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).
- For unfunded OASAS programs, the same program code and program code index combination **must** be used for a program site from year-to-year.

Program Definition Information cont.

Line 2 (Program Code Index)

- For all OMRDD programs reported on a program type basis (single column) use "00".
- For OMRDD program codes 0055, 0090, 0091, 0200, 0202, 0233, 1090, 1091, 2090, 2091, 3090, 4090, 5090, 5091, 6090 and 6091 use "00".

Program Definition Information cont.

Line 2 (Program Code Index)

- For OMRDD program code 0234 (OPTS), use the two digit service type code as the index.
- For all other OMRDD programs, enter "01" for the first occurrence of the program type, "02" for the second occurrence of the program type, etc.

Does your agency operate a shared program?

- Shared programs display expenses and revenues for the funding NYS Agencies in a single column.
- The check boxes for the NYS Agencies funding the shared program must be indicated in the upper left corner of the appropriate schedules.
- Shared programs are reported in a single column per site on schedules CFR-1, CFR-4, CFR-4A and DMH-1.

Steps to a Successful CFR Submission

1. Perform data entry for all schedules.
2. Validate submission to get Document Control Number (DCN).
3. Make any changes required by CPA and revalidate.
4. Have CFR certified by CPA.
5. Perform function to create upload file.
6. Connect to OMH software page and upload file.
7. Send signed certification pages & financial statements to certifying/funding NYS Agencies.

ITEM DESCRIPTION	Value
Provide Agency Name	Any Agency Inc.
Provide Agency Address Line 1	24 Public St.
Provide Agency Address Line 2	
Provide Agency City	Yonkers
Provide Agency State	New York
Provide Agency Zip Code	10571-0279
Provide Agency County	Westchester
Provide Agency Code	11110
Provide Agency Site	0100000000
Please check the box if the agency address changed from the prior reporting period.	
DCN (DCN 01/01/01 to 01/00/00)	12 000000
Contact (Company Title)	CEO
Contact First Name	John
Contact Last Name	Smith
Contact Telephone Number	914 955-8888 Ext. 101
Contact Fax	914 955-8888 Ext. 101
Contact E-mail Address	john.smith@anyagency.com
Please check the box if the person in contact does not have an e-mail address.	
Contact E-mail Address	john.smith@anyagency.com
Please check the box if the person in contact changed from the prior reporting period.	
Contact E-mail Address	john.smith@anyagency.com
Date Signed	06/19/2009
Signature (Company Title)	CEO
Signature Last Name	Smith
Signature First Name	John
Signature Telephone Number	914 955-8888 Ext. 101
Signature Fax	914 955-8888 Ext. 101
Signature E-mail Address	john.smith@anyagency.com
Please check the box if the Chief Executive Officer does not have an e-mail address.	
Chief Executive Officer E-mail Address	john.smith@anyagency.com
Please check the box if the Chief Executive Officer changed from the prior reporting period.	
Chief Executive Officer E-mail Address	john.smith@anyagency.com
Claim Contact First Name	John
Claim Contact Last Name	Smith
Claim Contact Telephone Number	914 955-8888 Ext. 101
Claim Contact Fax	914 955-8888 Ext. 101
Claim Contact E-mail Address	john.smith@anyagency.com
Please check the box if the claim contact does not have an e-mail address.	
Claim Contact E-mail Address	john.smith@anyagency.com
Please check the box if the claim contact changed from the previous submission.	

CFR-I Agency Identification and Certification Statement

- The names, phone numbers and email addresses of your agency's CEO and the person or persons to contact with questions regarding the cost report and claim schedules are required.
- Must be signed by the CEO. **Signed and dated CFR-I must be mailed to each funding NYS Agency.** The schedule signed must have the same DCN as the CFR submitted via the Internet.

CFR-II/CFR-IIA Accountant's Report

- CFR-II when general purpose financial statement period corresponds to CFR.
- CFR-IIA when general purpose financial statement period differs from CFR.
- Signed by CPA. **Signed and dated CFR-II or CFR-IIA must be mailed to each funding NYS Agency.** The schedule signed must have the same DCN as the CFR submitted via the Internet.
- Adhere to audit/examination guidelines - See Appendix AA of the CFR Manual.

CFR-ii / CFR-iiA Accountant's Report

Counties and Municipalities have three options to certify their CFR

- Schedule CFR-ii (used when CFR period and fiscal period coincide)
- Schedule CFR-iiA (used when CFR period and fiscal period do not coincide)
- Compliance Review for counties as described in Appendix CC
- Note that schedule CFR-iiA may be used by municipalities even when CFR period and fiscal period coincide.



A Full CFR requires CPA certification in almost all cases.

Exceptions can be found in Section 2.0 of the CFR Manual.

These exceptions are rare.

CFR-iii Certification Statement

- Complete if agency receives Aid to Localities funding through an LGU or direct contract.
- Executive Director/CEO signs left portion of schedule.
- **Signed and dated CFR-iii must be mailed to each funding NYS Agency.** The schedule signed must have the same DCN as the CFR submitted via the Internet.

A Full CFR consists of up to three sections:

- Core schedules:
CFR-1 through CFR-6 and DMH-1.
- Claiming schedules:
DMH-2 and DMH-3 (these schedules are not applicable for SED).
- Supplemental schedules:
Additional detail schedules specific to an individual NYS Agency.

The recommended order of completion for the Core Schedules:

- CFR-4
- CFR-4A
- CFR-1 (lines 1 through 64)
- CFR-3
- CFR-5
- CFR-1 (lines 65 through 107)
- CFR-2
- CFR-6
- DMH-1

CFR-4 Position Title Codes (Appendix R of the CFR Manual)

- 100 level – Support Staff
- 200 level – Direct Care Staff
- 300 level – Clinical Staff
- 400 level – Production Staff
- 500 level – Program Administration Staff
- 600 level – Agency Administration Staff
- 700 level – Local Gov. Unit (LGU) Staff only

CFR-4 Personal Services

- This schedule is NYS Agency and/or shared program specific.
- A NYS Agency/shared program specific schedule is completed for direct care, clinical, support and program administration and LGU administration staff (Position Title Codes 100 - 599).
- A separate schedule CFR-4 is completed for the agency administration personal services expenses for your entire agency (Position Title Codes 600 - 699).

CFR-4 cont.

- Only salaried employees of your agency are reported on this schedule (those receiving W-2s).
- Position title codes may be specific to NYS Agencies or program types.
- The standard work week must be at least 35 hours per week, and not greater than 45 hours per week.
- Individuals can be split between sites and/or program titles (See Appendices J and Appendix L of the CFR Manual).

CFR-4 cont.

- FTE's are calculated to 3 decimal places.
- Where applicable, employees hours and salary paid should be allocated between programs and/or position titles.
- The Hours Paid, FTE's and Amount Paid are totalled by column.

Calculation of FTE's

- Hours Paid/(Standard work week x 52)
- Example: FTE for position where the standard full time work week is 40 hours and employee works 32.5 hours a week for 32 weeks during the fiscal year:

$$\frac{32.5 \times 32}{40 \times 52} = \frac{1040}{2080} = .500 \text{ FTE}$$

New York State - Consolidated Fiscal Reporting System - (2009/13) - [CFR-4]

Provider Agency: 11110 Any Agency Inc. SCHEDULE CFR - 4 Personal Services
 Reporting Period: 1/1/2009 - 12/31/2009
 Submission Type: Full

State Agency: 1 GH4 Program: 7000 (00) Community Residence, Children & Youth Site: 11111000 - Residency House (7000 00)

Program/Site: Program Admin/LGU Admin Agency Admin Click the "Add" button below to add a row to the list.

Position	Standard Workweek			Hours Paid	FTE	Amount Paid	Hours Paid	FTE
	35	37.5	40					
203 - Counselor (SMH CR only)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	13,520	6,500	26,961	13,520	6,500
205 - Senior Counselor (SMH CR only)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1,820	1,000	48,368	1,820	1,000
206 - Senior Counselor (SMH CR only)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6,825	3,500	156,438	6,825	3,500
208 - Supervisor (SMH CR only)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	1,950	1,000	65,313	1,950	1,000
201 - Case Manager	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1,950	1,000	59,417	1,950	1,000

CFR-4 cont.

- The total personal services for each program/site carries forward to CFR-1, line 16.
- The total personal services for agency administration staff carries forward to CFR-3, line 1.

CFR-4A

Contracted Direct Care and Clinical Personal Services

- Only direct care and clinical contracted positions are reported on this schedule (Position Title Codes 200-399).
- Position title codes are found in Appendix R.
- Report Hours Paid and Amount Paid. The Hours Paid field **cannot** be left blank.
- This figure carries forward to CFR-1, line 35.

Any Questions So Far?



• Let's take a Break! [Click Here to Start Timer](#)



CFR-1

Program/Site Data General Information Page 1.1

- Lines 1 through 6 and 8 carry forward from the program site definition screen.
- Line 13: Units of Service.
 - Must be completed correctly!
 - Inaccurate information will cause CFR to be rejected
 - See Appendices E-H for guidance
 - Transfers from OMH-1 for OMH sites

CFR-1

Program/Site Data General Information Page 1.1

Change for 2009

We are now capturing both Medicaid Provider Agreement Number on Line 7(a) and National Provider ID Number (NPI) on Line 7(b).

Both numbers should be associated with the program site being reported.

CFR-1 cont.

Expense Categories

- Personal Services (from schedule CFR-4)
- Vacation Leave Accruals
- Fringe Benefits
- Other Than Personal Services (OTPS)
- Equipment
- Property
- Agency Administration (Allocated from schedule CFR-3)

CFR-1 cont.

Expenses - Page 1.2

- Line 16: Personal services carry forward from schedule CFR-4.
- Line 17: Increase or decrease in vacation accruals from previous year.
- Line 18: Mandated Fringe Benefits: FICA, Medicare, Workers Comp., Unemployment Insurance, NYS Disability.
- Line 19: Non-Mandated Fringe Benefits: Health and Dental Insurance.

CFR-1 cont.

Expenses - Pages 1.2-1.3

- Line 22: Repairs and Maintenance - Reports costs for maintenance and minor repairs. Also report contracts for housekeeping, garbage and snow removal.
- Line 28: Expensed Equipment - Refer to Appendix O for guidelines.
- Lines 30 - 32: Salaries & benefits paid to participants in work programs.

CFR-1 cont.

Expenses - Page 1.3

- Line 35: Contracted Direct Care and Clinical Personal Services carry forward from CFR-4A.
- Line 39: Insurance General
 - For OMH and SED: Indicate one figure in the line details box.
 - For OASAS and OMRDD: Indicate the following items separately in the line details box: Vehicle Insurance, Professional Malpractice, Medical Malpractice, Crime/Fidelity, General Liability Umbrella and Other.

CFR-1 cont.

Expenses - Pages 1.3-1.4

- Line 44: Depreciation - Vehicle
- Line 45: Depreciation - Equipment
- Line 51: Depreciation - Building
- Line 52: Depreciation - Building/Land Improvements

See Appendix O for where to find guidelines on capitalization & depreciation.

CFR-1 cont.

Expenses - Other Lines

- The OTPS, Equipment and Property categories each have an "Other" line for miscellaneous items:
 - OTPS: CFR-1, line 40;
 - Equipment: CFR-1, line 47;
 - Property: CFR-1, line 62.
- Detail is required for individual items with initial cost of \$1,000 or more.
- Items less than \$1,000 may be grouped together as "All items <\$1,000 each".

CFR-1 cont.

Expenses - Page 1.4 cont.

- Total operating program/site costs are calculated on line 64. Operating costs are: Personal Services, Vacation Leave Accruals, Fringe Benefits, OTPS (less Subcontract Raw Materials) and are used as the basis for the allocation of agency administration costs.
- Line 65: The 6 digit ratio value factor carries forward from CFR-3, lines 65 - 69, as applicable.
- Multiply the 6 digit ratio value factor times the Total Operating Costs for the program/site on line 64 to get the agency administration allocation on line 65.

CFR-1 cont.

Expenses - Page 1.4 cont.

- Line 66: Adjustments/Non-Allowable Costs – Detail is required in the software
- Refer to Appendix X for non-allowable costs.
- Also report excess costs in related party transactions from Schedule CFR-5 here.

CFR-1 cont.

Expenses - Page 1.4 cont.

Line 67- Total Program/Site Costs

Sum of Lines:

- 29 - Sub-Contract Raw Materials
- 48 - Total Equipment
- 63 - Total Property - Provider Paid
- 64 - Total Operating Costs
- 65 - Agency Admin Allocation

Less: 66 - Adjustments/Non-Allowable Costs

CFR-1 cont.

Expenses - Page 1.4 cont.

- Lines 68a & 68b: **OMRDD ONLY - Transportation Allocation:**
 - These lines are informational and for OMRDD only!
 - Any service provider who reports an 0670 and/or 0880 transportation program on the CFR must allocate these expenses on line 68a for transportation within a program and/or 68b for to/from transportation (Day Hab, Day Treatment and Pre-Voc) to each program/site that is provided transportation services.

CFR-1 cont.

Expenses - Page 1.4 cont.

- Line 68c: Expenses for VOICF/DD School District Contract- not operated by the Service Provider must be reported in CFR-1, line 68c. The associated revenue must be reported as Medicaid in the related ICF/DD program.
- Line 68d: Expenses for VOICF/DD Day Services must be reported in CFR-1, line 68d. The associated revenue must be reported as Medicaid in the related ICF/DD program.

CFR-1 cont.

Revenues - Page 1.5

Line 72 - Medicaid

- Include COPS up to the 110% limit.
 - COPS thresholds for Clinics do not apply for services rendered after 6/30/2008.
 - Include CSP revenue in the certified program (Clinic Treatment, CDT or Day Treatment) in which it is generated on schedule CFR-1.

CFR-1 cont.

Revenues - Page 1.5

Line 69: Participant Fees

- Report monies received from participant in excess of SSI and SSA.
- SED providers report revenues for non-disabled students in Preschool Integrated programs Program codes 9160 – 9163 and 9165-9169.

CFR-1 cont.
Revenues – Page 1.5 cont.

- Line 74: Other Third Parties
 - For OASAS: Enter Medicaid Managed Care and Other Third Parties separately in the line details box.
 - For OMH and OMRDD: Enter one figure for Other Third Parties in the line details box.
 - This line is for Health Insurance only!
- Line 80: State Grants
 - Report State funding not including OASAS, OMH, OMRDD & SED.

CFR-1 cont.
Revenues – Page 1.5-1.6

- Line 82: Report Food Stamp revenue for OASAS and OMRDD; and National School Breakfast & Lunch program revenue for SED.
- Line 86: Used by OMRDD and SED providers to report prior period rate adjustments.
- SED 1:1 aide tuition revenue should be reported using program code 9230 on line 88, 89, 91 and/or 92.

CFR-1 cont.
Revenues – Page 1.6 cont.

- Lines 93 and 103: Net Deficit Funding (the same amount is reported on both lines).
 - Funds received by the LGU from NYS and passed on to the service provider.
 - Funds received directly from NYS via direct contract.
 - Funds received directly from the funding LGU.
- Line 94: Other Revenue - Include SED private pay tuition.

CFR-1 cont.
Revenues – Page 1.6 cont.

- Gross Revenues are reported on CFR-1, line 95.
- GAAP Adjustments are reported on CFR-1, lines 96 - 98 and totalled on CFR-1, line 99.
- Non-GAAP Adjustments are reported on CFR-1, lines 101 - 104 and totalled on CFR-1, line 105.
- Total Adjustments are reported on CFR-1, line 106.
- Total Net Revenues are reported on CFR-1, line 107.

CFR-1 cont.
Revenues – Other Lines

- The Revenue, GAAP Adjustments to Revenue and Non-GAAP Adjustments to Revenue categories each have an "Other" line for miscellaneous items:
 - Revenue: CFR-1, line 94;
 - GAAP Adjustments to Revenue: CFR-1, line 98;
 - Non-GAAP Adjustments to Revenue : CFR-1, line 104.
- Detail is required for individual items of \$1,000 or more.
- Items less than \$1,000 may be grouped together as "All items <\$1,000 each".

CFR-2
Agency Fiscal Summary

- Expenses and revenues of the entire agency.
- Provider agency totals are reported in column 1.
- Programs not certified or funded by participating NYS Agencies are entered in column 7 (Other Programs).
- Operating expenses on CFR-2 are used to distribute agency administration costs to column 7 (Other Programs) using the Ratio Value Allocation Methodology.