

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
- ❖ CFR Manuals are available online at:
www.oms.nysed.gov/rsu/Manuals_Forms/Manuals/CFRManual/home.html

If your organization is funded or certified by one or more of the following NYS Agencies, you are required to complete a CFR:

- ❖ The Office of Alcoholism & Substance Abuse Services
- ❖ The Office of Mental Health
- ❖ The Office for People with Developmental Disabilities

The CFR is used as:

A year-end cost report
and
A year-end State Aid claiming document.

Types of CFR's

There are two general categories of CFR submissions:

Full CFRs
and
Abbreviated CFRs

Full versus Abbreviated depends on ...

Type of programs you operate
and
Type and amount of funding you receive

There are 3 types of Abbreviated CFRs:

- ❖ A Regular Abbreviated CFR for service providers funded by one (1) or more of the DMH State Agencies (OASAS, OMH, OPWDD).
- ❖ An Article 28 Abbreviated CFR for hospitals.
- ❖ A Mini-Abbreviated CFR for service providers whose total State share of DMH funding is \$150,000 or less.

To determine whether a Full or Abbreviated CFR is required, check submission matrices in Section 2.0 of the CFR Manual.

Submission Requirements (Section 2.0)

Section 2.0 of the CFR Manual contains separate matrices covering each of the following circumstances:

- ❖ Service providers funded only by OASAS.
- ❖ Service providers funded only by OMH.
- ❖ Service providers funded only by OPWDD.
- ❖ Service providers funded by more than one DMH State Agency.

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.

Each NYS Agency has slightly different requirements regarding where and in what format CFRs and final claims are submitted

General Requirements

OASAS, OMH & OPWDD expect that ***all*** service providers will complete their CFRs and final claims using approved software and submit their CFRs electronically via the Internet.

NYS approved software is available at the CFRS Home Page at the following address:

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

General Requirements cont.

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

- ❖ A signed copy of CFR-i.
- ❖ A signed copy of CFR-iii.
- ❖ A copy of the service provider's certified financial statements (not required for Article 28 Abbreviated CFRs, OASAS Mini-Abbreviated CFRs and OMH Mini-Abbreviated CFRs).

Alternative submission requirements available to service providers operating OASAS programs:

- ❖ OASAS will accept PDF copies of all required certification schedules and provider financial statements by email.
- ❖ The financial statements must be a separate PDF file than the certification schedules.
- ❖ The Document Control Number (DCN) on the PDF files must match the DCN of the uploaded CFR files.

Alternative submission requirements available to service providers operating OASAS programs:

- ❖ Providers must keep original signature copies of emailed certification schedules in their files.
- ❖ PDFs should be emailed to:
CFRS@oasas.ny.gov

IMPORTANT

Sending copies of the signed certification pages to the county providing the funding to your agency through a local contract or the OPWDD Regional Office or 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.

County/NYC DoHMH Submission Requirements for CFRs and Final Claims

If your agency is funded through a local contract, check with the funding county Local Governmental Unit (LGU) or NYC DoHMH for their specific requirements regarding CFR and final claim submissions.

OASAS Submission Requirements for CFRs

- ❖ Internet submission of the complete CFR to Albany.
- ❖ Original signature paper copies of the CFR-i and CFR-iii certification schedules to the OASAS Bureau of Healthcare Financing.

Or

PDF files of original signature CFR-i and CFR-iii schedules with the same DCN as the uploaded files.

OASAS Submission Requirements for Final Claims

By Direct Contractors

- ❖ Internet submission of all required final claim schedules.
- ❖ Original signature paper copies of the CFR-i and CFR-iii certification schedules and one (1) paper copy of schedule DMH-2 to the OASAS Bureau of Financial Management.

OASAS Submission Requirements for Final Claims

By Counties/NYC DoHMH

- ❖ Original signature paper copies of the CFR-i and CFR-iii certification schedules for all local contract funded service providers.
- ❖ One (1) paper copy of schedule DMH-2 for all local contract funded service providers.

OMH Submission Requirements for CFRs and Final Claims

By Direct Contractors and by Counties

- ❖ Internet submission of the complete CFR including final claim schedules to Albany.
- ❖ No paper copies of the complete CFR or final claim are sent to the OMH Field Office.
- ❖ No paper copies of the final claim schedules are sent to the OMH Contract and Claims Unit in Albany

OPWDD Submission Requirements for CFRs

- ❖ Internet submission of the complete CFR to Albany.
- ❖ One (1) paper copy of the complete CFR to the Regional Office or DDSO as appropriate.

OPWDD Submission Requirements for Final Claims

By Direct Contractors

- ❖ One (1) paper copy of the final claim schedules and an original signature State Aid Voucher (AC-1171) to the OPWDD Regional Office or DDSO as appropriate.

OPWDD Submission Requirements for Final Claims

By Counties/ NYC DoHMH

- ❖ Paper copies of all local contract funded service providers' final claim schedules, an NYC Fiscal Summary (CQR-2) and an original signature State Aid Voucher (AC-1171) to the OPWDD Claims Unit in Albany.

NOTE: Two State Aid Vouchers must be submitted if claiming Chapter 620 State Aid, one (1) for Other Than Chapter 620 State Aid and one (1) for Chapter 620 State Aid.

Reporting Periods (Section 3.0)

- ❖ CFR reporting periods are generally based on the geographic location of the agency's corporate headquarters.
- ❖ This training covers the July 1, 2011 through June 30, 2012 fiscal reporting period.

Reporting Periods cont.

- ❖ If your agency also has a contract for one or more programs funded on a period different than your agency's standard CFR reporting period, an additional Abbreviated or Mini-Abbreviated CFR must be completed for the non-standard funding period.
- ❖ The expenses and revenues for programs funded on a non-standard reporting period falling between July 1, 2011 and June 30, 2012 must also be reported on your agency's 2011-12 CFR.

Due Dates (Section 4.0)

The 2011-12 CFR is due for submission to the applicable NYS Agencies by November 1, 2012.

Extension Requests

- ❖ A pre-approved 30-day CFR Extension Request ***must*** be submitted to all affected NYS Agencies by November 1, 2012.
- ❖ All extension requests ***must*** be submitted electronically. Paper copies will not be accepted.
- ❖ The extension request survey can be found at:

www.oms.nysed.gov/rsu/training/CFRTaining.html

Extension Requests

- ❖ With the extension, the new CFR due date will be December 1, 2012.
- ❖ If funded through a local contract, send a printed copy of the extension request to the contracting LGU(s) as well.

Notice!

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

Preliminary (estimated) or final claiming schedules are due to OASAS no later than November 1, 2012.

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!

Software Section (5.0)

OASAS, OMH & OPWDD expect ***all*** CFRs to be completed using the approved NYS CFRS software.

CFRS Software

NYS CFRS software is available for download at:

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

It is recommended that ***all*** providers verify their Agency Code early in the process. Don't wait until you are ready to upload your submission.

CFRS Software cont.

- ❖ 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 fiscal reporting periods.
- ❖ Version 19.0 of NYS CFRS software ***must*** be used for completing CFRs and final State Aid claims for the July 1, 2011 through June 30, 2012 reporting period.

CFRS Software cont. Document Control Number (DCN)

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

CFRS Software cont.

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

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

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

CFRS Software cont.

- ❖ OMH CIT offers 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.

Financial Statements

(Section 6.0)

- ❖ CPA certified financial statements **are** required for submission with Regular Abbreviated CFRs, and Mini-Abbreviated CFRs that include OPWDD programs.
- ❖ CPA certified financial statements **are not** required for submission with Article 28 Abbreviated CFRs and Mini-Abbreviated CFRs that **do not** include OPWDD programs.

Financial Statements cont.

- ❖ 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.
- ❖ The end date of off-cycle financial statements submitted **must** be between July 1, 2011 and June 30, 2012.

CFR's that require the submission of financial statements will be considered incomplete submissions without them!

Does my CPA have to certify or complete my Abbreviated CFR submission?

NO!

CPA certification or direct CPA involvement in the completion of *any* Abbreviated CFR is not required.

Methods of Accounting (Section 7.0)

- ❖ Filers of Regular Abbreviated and Article 28 Abbreviated CFRs ***must*** use full accrual accounting for schedules CFR-2, CFR-4, CFR-5, CFR-6 and DMH-1.
- ❖ Schedules DMH-2 and DMH-3 of these submission types may be completed on accrual, modified accrual or the cash basis of accounting.

Methods of Accounting cont.

- ❖ Filers of Mini-Abbreviated CFRs may complete ***all*** required schedules on accrual, modified accrual or the cash basis of accounting.

IMPORTANT!

The method of accounting used for all schedules of the Mini-Abbreviated CFR and the claiming schedules of the Regular Abbreviated CFR and the Article 28 Abbreviated CFR ***must*** be consistent with the method used in developing your agency's approved budget.

General Instructions (Section 8.0)

This section contains information about:

- ❖ The difference between a "program type" and a "program site".
- ❖ NYS Agency specific Program Site Identification Numbers (Site Codes).
- ❖ Shared program reporting.
- ❖ Other NYS Agency specific general reporting requirements.

General Instructions (Section 8.0)

- ❖ Frequently Asked Questions (FAQs) are also included in Section 8.0.
- ❖ FAQs includes questions frequently asked by service providers along with the corresponding reporting instructions and answers.
- ❖ Please review Section 8.0 before preparing the 2011-12 CFR or calling the NYS Agencies.

Getting Started (Section 9.0)

- ❖ Getting Started includes information on creating agency and program definitions in NYS CFRS software.
- ❖ Your agency and the programs you are reporting ***must*** be defined in the software ***before*** fiscal information can be entered.
- ❖ Information on the upload process is also contained in this section.
- ❖ Please review Section 9.0 before trying to enter 2011-12 CFR data in NYS CFRS software.

General Changes for 2011-12

- ❖ Please refer to the letter announcing the release of the 2011-12 CFR Manual for a complete listing of all significant changes.
- ❖ The CFR Manual release letter is available online at:
http://www.oms.nysed.gov/rsu/Manuals_Forms/Manuals/CFR.html

Important OASAS Notes

Problem areas:

- ❖ The Units of Service (visits or patient days as applicable) reported on the CFR do not match the information reported to the OASAS Monthly Service Delivery system.
- ❖ Providers receiving more than \$750,000 in state aid for all OASAS programs combined are not submitting Full CFRs.

Important OASAS Notes cont.

Problem areas cont:

- ❖ All OASAS programs operated by a provider (both funded and un-funded) are not reported on the CFR submitted.
- ❖ The correct Program Number/Program Reporting Unit Number (PRU) assigned to programs are not being used as the Site Code in the NYS CFRS software.

Important OASAS Notes cont.

Ambulatory Patient Groupings (APGs)

- ❖ APG pricing is intended to more closely align Medicaid reimbursement with the cost of service delivery.
- ❖ Accurate CFR information is critical in determining adequate and reasonable price points for Part 822 outpatient and opioid treatment services.

Important OASAS Notes cont.

Ambulatory Patient Groupings (APGs) cont.

- ❖ It is extremely important that providers complete the correct CFR submission type in a timely manner and that the submitted CFR contains a complete and accurate array of programs operated.
- ❖ For additional APG information please see the OASAS APG web page:
<http://www.oasas.ny.gov/admin/hcf/APG/Index.cfm>

OASAS Changes for 2011-12

- ❖ The following program codes have been **deleted** from Appendix E:
 - 0507 – Underage Drinking Prevention
 - 2110 – KEEP Units – Prison – Methadone
 - 2150 – KEEP Units – Outpatient – Methadone
 - 3538 – Enhanced Outpatient Rehabilitation Services
 - 4030 – Residential Chemical Dependency Program for Youth (Short Term)
 - 6040 – Methadone-to-Abstinence – Day Service

OASAS Changes for 2011-12

- ❖ The following position title code has been **added** to Appendix R:
 - 327 – Licensed Mental Health Counselor
- ❖ Effective January 1, 2012 OASAS ceased participation in the federal Disproportionate Share – Hospitals program (DSH).

Future OASAS Changes

- ❖ Beginning with the July 1, 2012 – June 30, 2013 and January 1, 2013 – December 31, 2013 fiscal reporting periods OASAS will require that agency administration expenses be allocated between OASAS programs using the ratio value methodology.
- ❖ Questions regarding implementation of this policy should be directed to your OASAS Field Office Program Manager.

Important Notes for OMH Service Providers

- ❖ OMH providers should use the Mental Health Provider Data Exchange (MHPD) to submit information regarding:
 - ❖ The opening of new programs,
 - ❖ The closing of existing programs, and
 - ❖ Corrections to information about existing programs.
- ❖ Please refer questions about MHPD to:
MHPD@omh.state.ny.us

Important Notes for OMH Service Providers cont.

- ❖ The following program codes have been **added** to Appendix F:
 - 1590 – Performance Based Early Recognition Coordination and Screening Services
 - 2620 – Health Home Non-Medicaid Care Management
 - 2730 – Health Home Care Management
 - 2740 – Health Home Care Management Service Dollars
 - 2850 – Health Home Care Management Service Dollars Administration
 - 6140 – Transitional Business Model

OMH Change to Other Third Parties line

Medicaid Managed Care revenue must now be separately reported as part of Other Third Parties in the worksheet detail box for schedules CFR-1, line 74, DMH-1, line 20 and DMH-2, line 19.

Important Notes for OMH Service Providers cont.

- ❖ The following funding codes have been added to Appendix N:
115 115D 115P 116 116P 560A 570 570M
- ❖ The following Position Title Codes have been added to Appendix R:
356 – Early Recognition Specialist

Important Notes for OMH Service Providers cont.

- ❖ Program names, descriptions and/or units of service definitions have been modified in Appendix R:
1320 2100
- ❖ Units of service for Clinic Treatment (program code 2100) are Service Days. Count one unit of service for each individual receiving a service on a particular day. Count only one unit of service per person per day, regardless of the amount of time or number of procedures.

Important Notes for OMH Service Providers cont.

Other Third Parties Revenue Line

Medicaid Managed Care revenue must now be reported separately in the Other Third Parties line details box on line 20 of DMH-1 and line 19 of DMH-2.

Important Notes for OMH Service Providers cont.

Agency Administration

Please note that the total agency administration reported on schedule DMH-2, line 11 for all OMH programs should not exceed the amount allocated to OMH via the ratio/value allocation.

OPWDD Changes for 2011 cont.

- ❖ The following funding code has been deleted from Appendix N:
095 184

Executive Order 38

Limits on State-Funded Administrative Costs
& Executive Compensation

- ❖ Beginning as early as the calendar 2013 fiscal reporting period, limits will be imposed on state-funded administrative costs and executive compensation.
- ❖ Draft regulations have been posted for public comment.
- ❖ Once the regulations have been promulgated more specific guidance will be given regarding cost reporting and state aid claiming

Important Tips on Financial Record Keeping

- ❖ Internal financial reporting systems should be structured to capture the cost categories included in the CFR.
- ❖ Units of service provided by programs should be tracked on a regular basis.
- ❖ Non-allowable costs should be tracked on a regular basis for easy identification when preparing the CFR.

Important Tips on Financial Record Keeping cont.

- ❖ Program payroll and fringe benefits should be reconciled to the general ledger on a monthly or quarterly basis.
- ❖ Carefully monitor staff working in more than one (1) job function and/or program.
- ❖ Expenses and revenues should be monitored on a regular basis and compared against approved budgets.

Required Schedules by CFR Submission Type

	Abbreviated	Article 28 Abbreviated	Mini Abbreviated	Full	
CFR-i	X	X	X	X	CFR-i
CFR-ii				X	CFR-ii
CFR-iiA				X	CFR-iiA
CFR-iii	X	X	X	X	CFR-iii
CFR-1				X	CFR-1
CFR-2	X			X	CFR-2
CFR-3				X	CFR-3
CFR-4	X	X	X	X	CFR-4
CFR-4A				X	CFR-4A
CFR-5	X		X	X	CFR-5
CFR-6	X			X	CFR-6
DMH-1	X	X		X	DMH-1
DMH-2	X	X	X	X	DMH-2
DMH-3	X	X	X	X	DMH-3

Financial Statements

Abbreviated	Article 28	Mini Abbreviated	Full
X			X

Note: Service providers funded by NYS OPWDD must submit Financial Statements with all CFR submission types except Article 28 CFRs.

Recommended Order of Completion

Abbreviated	Article 28 Abbreviated	Mini Abbreviated
CFR-i	CFR-i	CFR-i
CFR-iii	CFR-iii	CFR-iii
CFR-4	CFR-4	CFR-4
DMH-1	DMH-1	CFR-5
CFR-5	DMH-2	DMH-2
CFR-2	DMH-3	DMH-3
CFR-6		
DMH-2		
DMH-3		

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 your agency.
- ❖ The street address of your agency's central administrative office.

Agency Definition Information cont.

- ❖ The name of the county where your agency's administrative offices are located.
- ❖ The Federal Employer Identification Number of your agency.
- ❖ The names, phone numbers and e-mail addresses of your agency's CEO and the person or persons to contact with questions regarding the cost report and claim schedules.

Agency Definition Information cont.

- ❖ The correct CFR submission type to be prepared.
- ❖ The DMH State Agency or Agencies that certify and/or fund the programs to be reported.

Program Definition Information

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

- ❖ The types of programs your agency operates.
- ❖ Which DMH State Agency certifies and/or funds the programs to be reported.
- ❖ The 4 digit program code and 2 digit index for each program site operated.

Program Definition Information cont.

- ❖ The Program Site Identification Number (Site Code) for each program site operated. Please refer to page 8.2 of the CFR Manual for more information.
- ❖ The street address for each program site operated.
- ❖ The name of the county where each program site is located.

Program Definition Information cont.

- ❖ Contract information - State and/or local contract number(s) - for each program operated.
- ❖ Funding Code information for each program operated.

Shared Programs

- ❖ Shared programs are programs that are funded by more than one (1) DMH State Agency.
- ❖ When creating a shared program in NYS CFRS software, all of the DMH State Agencies funding the shared program must be checked off during the program definition process.
- ❖ Each shared program defined will be reported in a single column on schedules CFR-4 and DMH-1.

Program Code Indexes

Unique two-digit Program Code Indexes must be used if programs are to be reported in separate columns on the DMH schedules.

Example: 5550-00 & 5550-01

Program Code Indexes For OASAS Programs

- ❖ For funded programs use the same program code and index combinations used on your agency's approved budget (i.e. the State Aid Funding Authorization for local contract funded programs and Appendix B for direct contract funded programs).
- ❖ 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 Code Indexes For OMH Programs

- ❖ If more than 1 column is needed for a particular program type on Schedule DMH-1, use "01", "02", "03", etc.
- ❖ If only one column for a program type is needed, enter "00".

Program Code Indexes For OMH Programs

- ❖ For OMH net deficit funded programs, the same program code/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).
- ❖ 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.

Program Code Indexes For OMH Programs

- ❖ Providers can still use multiple combinations of program codes/program code index combinations within a single county if needed.

Program Code Indexes For OPWDD Programs

- ❖ For programs reported on a program type basis (single column) use "00".
- ❖ For OPWDD programs reporting on a contract specific basis, use "01" for the first occurrence of the program type, "02" for the second occurrence, "03" for the third, etc.

Steps to a Successful CFR Submission

1. Perform data entry for all schedules.
2. Validate submission to get Document Control Number (DCN).
3. Perform function to create upload File.
4. Connect to the CFRS Upload page on the OMH web site and upload file.
5. Send signed Certification Pages & financial statements to certifying/funding NYS Agencies.

CFR-i Summary

- ❖ Use your legally incorporated agency name.
- ❖ Use the street address and county name where your corporate headquarters are located.
- ❖ Provide your agency's Federal Employer ID Number.
- ❖ The fiscal contact should be someone able to answer questions regarding your CFR.

CFR-i Summary cont.

- ❖ The CFR-i ***must*** be signed by your Executive Director/CEO.
- ❖ CFR-i schedules signed by anyone other than your agency's Executive Director may not be accepted.
- ❖ The signed and dated CFR-i ***must*** be mailed to each funding NYS Agency.

CFR-i Summary cont.

- ❖ Use the appropriate check box if your name, address, fiscal contact or Executive Director/CEO have changed.
- ❖ CFR-i schedules signed by anyone other than your agency's Executive Director may not be accepted.
- ❖ The signed CFR-i ***must*** have the same DCN as the electronically submitted CFR.

CFR-iii Summary

- ❖ The CFR-iii ***must*** be completed if your agency receives Aid to Localities (State Aid) funding
- ❖ If your agency receives funding solely through a direct contract, only the far left certification must be signed by your Executive Director/CEO.

CFR-iii Summary cont.

- ❖ If your agency receives funding through a local contract with a county, the far left certification must be signed by your Executive Director/CEO **and** the far right certification must be signed by the county Director of Community Services.
- ❖ Do not wait for the County to sign your CFR-iii prior to submission to the funding NYS Agencies. Send a copy of CFR-iii signed by your CEO to the funding NYS Agency(ies) at the same time you send your CFR-iii to the county.

CFR-iii Summary cont.

- ❖ If you are a county operated agency, the middle certification must be signed by your County Treasurer **and** the right certification must be signed by the Director Of Community Services.
- ❖ The signed and dated CFR-iii **must** be mailed to each funding DMH State agency.
- ❖ The signed CFR-iii **must** have the same DCN as the electronically submitted CFR.

REMEMBER

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:

- ❖ A signed copy of CFR-i.
- ❖ A signed copy of CFR-iii.
- ❖ A copy of the service provider's certified financial statements (not required for Article 28 Abbreviated CFRs and Mini-Abbreviated CFRs that **do not** include OPWDD programs).

CFR-2 Summary

- ❖ Not required for Article 28 or Mini-Abbreviated filers.
- ❖ Reports expenses and revenues of the entire agency.
- ❖ Programs not certified or funded by OASAS, OMH and OPWDD are reported in Column 7, Other Program Totals.

CFR-2 Summary cont.

- ❖ **No** OASAS programs are reported in Column 7, Other Program Totals. **All** funded and unfunded OASAS programs must be reported discreetly on OASAS-specific schedules.
- ❖ Realized and unrealized gains and losses are reported in column 7, Other Programs Totals.

CFR-2 Summary cont.

- ❖ Fund raising expenses and revenues (except Special Events) are reported in full in Column 7, Other Programs Totals. These expenses and revenues are **not** netted.
- ❖ Fund raising Special Events are reported in column 7 (Other Programs). **Special events expenses can be netted** to match financial statement presentation.

CFR-2 Summary cont.

- ❖ Management Services expenses provided to another provider agency on an ongoing basis are reported in column 7.
- ❖ If the expenses and revenues reported in Column 1 do not match the expenses and revenues reported in your agency's financial statements, a reconciliation of these differences **must** be submitted.

CFR-2 Summary cont.

- ❖ A reconciliation statement is included in the CFR software.
- ❖ A reconciliation statement is only required if the reporting period and the financial statement period coincide.
- ❖ Reconciliation statements must be created by approved CFR software. Paper copies **will not be accepted!**

CFR-2 Summary cont.

- ❖ Operating expenses reported on CFR-2 are used to distribute agency administration expenses between OASAS, OMH, OPWDD, shared programs and all other programs operated by your agency.

Agency Administration

Agency administration consists of the costs associated with:

- ❖ the overall direction of the agency;
- ❖ general record keeping and financial management;
- ❖ governing board activities;
- ❖ public relations (excluding those costs associated with fund raising and special events);
- ❖ parent agency expenses.

Agency Administration cont.

- ❖ The total corporate agency administration expenses for your agency are distributed between all of your agency's funding sources using the Ratio Value Methodology.
- ❖ The Ratio Value Methodology uses operating costs as the basis of the allocation.
- ❖ Operating costs are defined as personal services, vacation leave accruals, fringe benefits and OTPS.

Agency Administration (Using the CFR-3 as a Worksheet)

- ❖ OASAS, OMH and OPWDD ***strongly*** recommend using the CFR-3 schedule as a worksheet for determining and applying the ratio value factor to all of your agency's funding sources.
- ❖ First, complete all applicable lines of CFR-3, page 1 from your financial records.
- ❖ Then on page 2, CFR-3 uses a two (2) step process to allocate agency administration expenses.

Agency Administration (Using the CFR-3 as a Worksheet)

STEP 1:

Total corporate agency administration expenses from CFR-3, page 1 are allocated to each funding NYS Agency. Operating costs for program codes 0190, 0880 and 0890 are excluded from this Ratio Value calculation.

STEP 2:

A second ratio value allocation is performed at the State Agency level exempting additional State Agency-specific programs.

Agency Administration (Step 2 Exempt Programs)

- ❖ The following OMH program codes are excluded from Step 2 Ratio Value calculations:

0860, 0870, 0920, 1230, 1690, 1910, 2860, 2980, 6910, 6920, 8810 and startup programs using an index code starting with "A"

Agency Administration (Agency Administration Worksheet)

- ❖ NYS CFRS software includes an Agency Administration Worksheet that will distribute agency administration expenses using the Ratio Value method.
- ❖ If you do not need the NYS CFRS software to distribute agency administration expenses, you must check the waiver box on the Agency Administration Worksheet data entry screen.

Agency Administration (Final Thoughts)

- ❖ For more information on the CFR-3 schedule, please see Section 15 of the 2011 CFR Manual.
- ❖ For more information on agency administration in general, please see Appendix I (Section 42) of the 2011 CFR Manual.
- ❖ Please refer to Appendix T for more information on how to calculate Agency Administration on an Abbreviated CFR.

Calculation of FTE's

- ❖ Hours Paid/(Standard work week x 52)
- ❖ Example: FTE for position where the standard full time work week is 35 hrs and employee works 7.5 hours a week for 40 weeks during the fiscal year:

$$\frac{7.5 \times 40}{35 \times 52} = \frac{300}{1820} = .165 \text{ FTE}$$

CFR-4 Position Title Codes (Appendix R of 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 – LGU Staff (counties only)

CFR-4 Summary

- ❖ This schedule is NYS Agency and/or shared program specific.
- ❖ Column headings include Program Site Identification Numbers (Site Codes), site addresses and county codes.
- ❖ NYS Agency specific and shared program specific schedules are completed for direct care, clinical, support, program administration and LGU administration staff (Position Title Codes 100–599 and 700-799).

CFR-4 Summary cont.

- ❖ A separate schedule CFR-4 is completed for the agency administration personal services expenses for your entire agency (Position Title Codes 600–699).
- ❖ Only salaried employees of your agency are reported on this schedule (those individuals receiving W-2s for tax purposes).

CFR-4 Summary cont.

- ❖ Position title codes may be specific to NYS Agencies or program types.
- ❖ The standard work week must be at least 35 hours but no more than 45 hours per week.
- ❖ FTEs are calculated to 3 decimal places.
- ❖ Where applicable, employees hours and salary paid should be allocated between programs and/or position titles.

CFR-5 Summary

- ❖ This schedule is not required for Article 28 filers.
- ❖ Only one CFR 5 is completed. It includes information for all funding NYS Agencies and agency administration.
- ❖ Section A, Question 1 ***must*** be answered either "Yes" or "No".
- ❖ If the answer to Question 1 is "Yes", Section B ***must*** be completed.

CFR-5 Summary cont.

- ❖ For any lease or rental agreement reported in Section B, actual costs ***must*** be detailed in Section C.
- ❖ Section C should be the actual costs of the related party.
- ❖ Only the lesser of actual costs or fair market value are allowable costs for reimbursement in Section B.

CFR-5 Summary cont.

- ❖ Adjustments to allowable costs should be carried forward to DMH-1, line 13 and/or DMH-2, line 12. (Negative adjustments are ***not*** carried forward.)
- ❖ Section A, Question 2 ***must*** be answered "Yes" or "No" by OASAS and/or OPWDD funded providers.
- ❖ If the answer to Question 2 is "Yes", Section D ***must*** be completed.

CFR-5 Summary cont.

- ❖ The direction of related party transactions are indicated in Column 7, To/From.
- ❖ The associated dollar amounts of related party transactions are indicated in Column 8, Amount of Transaction.

CFR-6 Summary

- ❖ This schedule is not required for Article 28 or Mini-Abbreviated filers.
- ❖ Only one CFR-6 is completed. It includes information for all funding NYS Agencies and agency administration.
- ❖ Item 1 question 1 **must** be answered "Yes" or "No". If answered "Yes", approved software will provide a line details box to enter names.

CFR-6 Summary cont.

- ❖ Item 2 only includes compensation paid to individuals in their capacity as officers, directors or trustees of your agency's Board of Directors.
- ❖ Item 3 requests information on the highest paid employees of your agency – all employees over \$125,000 and the top five over \$75,000.
- ❖ Item 3 includes an employee's annualized salary in addition to the amount actually paid.

CFR-6 Summary cont.

- ❖ Item 4 requests information on the 5 highest paid independent contractors providing services of a professional nature. Services of a professional nature include Accounting, Legal, Medical, Consultants and Other.
- ❖ The threshold for Item 4 is \$50,000
- ❖ Independent contractors may be individuals **OR** firms.

CFR-6 Summary cont.

- ❖ A figure ***must*** be entered in response to Item 5 (number of additional employees greater than \$75,000). If there are 5 or less employees that meet this criteria enter "0".

Year-end State Aid claims consist of the following CFR schedules:

CFR-i
CFR-iii
DMH-2
DMH-3

Due Dates for Direct Contract Year-End Claims:

OASAS	11/01/12
OMH	11/01/12 *
OPWDD	11/01/12 *

* With Extension 12/01/12

Due Dates for LGU Year-End Claims:

OASAS	11/01/12
OMH	11/15/12 *
OPWDD	11/15/12 *

* With Extension 12/15/12

Due dates for Direct Contracts Funded on a Non-Standard Reporting Period:

120 days after the end of the contract fiscal reporting period.

Budget Modifications

If you haven't done so already, compare your projected expenses and revenues to your approved budget ***NOW!***

If it appears a modification to your approved budget is required, consult the funding NYS Agency for guidance.

Claims Overview - DMH-1

- ❖ Program sites with the same program code and program code index numbers reported in multiple columns on schedule CFR-4 are collapsed into a single column.
- ❖ Expenses and revenues are reported using accrual accounting.
- ❖ The Ratio Value Methodology ***must*** be used to allocate agency administration expenses between funding sources and DMH State Agency programs.

Claims Overview - DMH-2

- ❖ DMH-2 fiscal information is based on information from schedule DMH-1.
- ❖ Fiscal information is reported on county specific and DMH State Agency specific schedules.
- ❖ Fiscal information may be reported using modified accrual or cash accounting if that was how your approved budget was developed.
- ❖ Fields for contract type, contract number and the breakdown of deficit funding information are included.

Claims Overview - DMH-3

- ❖ Program net operating costs are allocated to the Funding Source Codes used for State Aid reimbursement.
- ❖ Fiscal information is reported on county specific and DMH State Agency specific schedules.
- ❖ Your approved budget identifies the Funding Source Codes to use for each program reported.
- ❖ Column totals for expenses, revenues and net operating costs **must** match on DMH-2 and DMH-3.

DMH-1 Summary

- ❖ The DMH-1 cannot be used as a State Aid claim schedule.
- ❖ The DMH-1 is completed on the full accrual basis of accounting.
- ❖ The DMH-1 is completed on a NYS Agency and shared program specific basis.

DMH-1 Summary cont.

- ❖ Agency administration is distributed between NYS Agencies and their programs using the Ratio Value Allocation Methodology.
- ❖ If using NYS CFRS software, the agency administration amount on line 12 will **not** be enterable unless the waiver box is checked on the Agency Administration Worksheet.

DMH-1 Summary cont.

- ❖ Fiscal information is reported by program type rather than program site.
- ❖ Equipment costing \$5,000 or more and having a useful life of 2 or more years **must** be reported on line 10.

DMH-1 Summary cont.

- ❖ Any "Other" revenue items over \$1,000 each on lines 30, 34 & 40 ***must*** be detailed.
- ❖ NYS CFRS software provides line detail boxes to enter this data.
- ❖ Line detail boxes are also provided for the following types of revenue:
 - Line 20, Other Third Parties
 - Line 25, Federal Grants
 - Line 26, State Grants

DMH-2 Summary

- ❖ The DMH-2 ***must*** be used as the final State Aid claim expense and revenue summary for direct contract and local contract funded service providers.
- ❖ The DMH-2 is completed on a NYS Agency and county specific basis.
- ❖ Shared programs are split and reported on NYS Agency and county specific schedules.

DMH-2 Summary cont.

- ❖ For OASAS and OPWDD programs use the county code where the program is located:
 - 03-Bronx
 - 24-Kings
 - 31-New York
 - 41-Queens
 - 43-Richmond
- ❖ For OMH programs use county code 31-New York regardless of where the program is located in the five boroughs of NYC.

DMH-2 Summary cont.

- ❖ The Method of Accounting ***must*** be indicated over each column containing fiscal data.
- ❖ The DMH-2 can be completed on the full accrual, modified accrual or cash basis of accounting.
- ❖ A direct contract or local contract number ***must*** be entered for each reported program.

DMH-2 Summary cont.

- ❖ If there is no local contract number, enter the first 7 letters of the county name. If the county name is 7 letters or less, enter the complete county name.
- ❖ It is required to indicate if the contract is a direct contract with a DMH State Agency or a local contract with a county.
- ❖ Agency administration is distributed between NYS Agencies using the Ratio Value Allocation Methodology.

DMH-2 Summary cont.

- ❖ Within OASAS and OMH schedules, agency administration may be distributed between programs using the allocation methodology used in your agency's approved budget.
- ❖ Within OPWDD schedules ratio value must be used.
- ❖ Revenue detail must be provided on the "Other" lines (29, 33 & 39). Approved NYS CFRS software provides line detail boxes to enter this data.

DMH-2 Summary cont.

- ❖ Line detail boxes are also provided for the following types of revenue:
 - Line 17, Medicaid
 - Line 20, Other Third Parties
 - Line 25, Federal Grants
 - Line 26, State Grants
- ❖ NYS CFRS software only transfers line detail box totals from DMH-1 to DMH-2. The detail information must be re-entered on the DMH-2.

DMH-2 Summary cont.

- ❖ Equipment may be expensed rather than depreciated.
- ❖ Equipment costing \$5,000 or more per unit and having a useful life of 2 or more years ***must*** be reported on line 9.
- ❖ OASAS does ***not*** allow the claiming of vacation leave accruals or depreciation related expenses for State Aid reimbursement.

DMH-3 Summary

- ❖ The DMH-3 is completed on a NYS Agency and county specific basis.
- ❖ All providers ***must*** complete Lines 1–7 if applicable
 - Note: Some programs are not required to report People Served per Month or Units of Service. Please contact the funding NYS Agency(ies) if you have questions regarding the reporting of these items.

DMH-3 Summary

- ❖ Valid and correct funding codes ***must*** be used (See Appendix N).
- ❖ OASAS providers ***must*** use the correct funding code/index combination(s) for each reported program. This information can be found on the Appendix B of direct contracts or the LGU State Aid Funding Authorization (Approval Letter) for local contract funded providers.

DMH-3 Summary cont.

- ❖ OMH providers ***must*** use indexes with specific funding source codes (See Appendix N).
- ❖ Contract numbers ***must*** be entered.
- ❖ Contract type ***must*** be designated (State or Local).
- ❖ For OASAS and OMH, the contract number and type indicated for each program on DMH-2 will be transferred to DMH-3.

DMH-3 Summary cont.

- ❖ For OPWDD at least one contract number and type (State or local) combination indicated for each program on DMH-3 ***must*** match the information indicated for that program on DMH-2.

DMH-3 Summary cont.

- ❖ Total program gross, revenue and net on the DMH-3 **must** equal total program gross, revenue and net on the DMH-2:

By Column	DMH-2		DMH-3
Total Adjusted Expenses	Line 13	Equals	Line 30
Net Revenue	Line 42	Equals	Line 31
Net Operating Costs	Line 43	Equals	Line 32

If you have any questions or require additional assistance in completing your 2011-12 CFR, please contact the appropriate NYS Agency at the number listed in the 2011-12 CFR Manual, Section 8.0.

State Agency Points of Contact

OASAS

CFR: 518-485-2207
CFRS@oasas.ny.gov

State Aid: 518-457-3562

OMH

CFR: 518-473-3572
State Aid: 518-473-7885

OPWDD

CFR: 518-402-4275
State Aid: 518-402-4321

Web Pages

SED

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

OMH

www.omh.ny.gov/omhweb/finance/main.htm

OASAS

www.oasas.ny.gov

OPWDD

www.opwdd.ny.gov