





Brought to You By:
NYS Office of Alcoholism & Substance Abuse Services
NYS Office of Mental Health
NYS Office For People With Developmental Disabilities
NYS Education Department

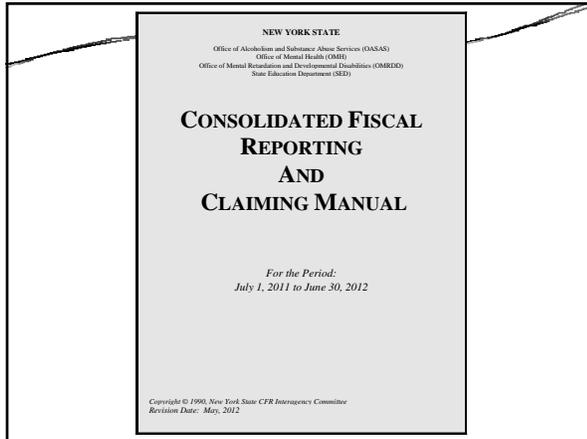


Goals

- Review CFR Manual and resources available to complete the CFR.
- A brief overview of the CFR reporting process.
- Overview of CFR software.

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/>
 - Click on Manual and Forms, CFR Manual, select reporting period.



First 9 Sections of the CFR Manual

- Introduction
- Submission Requirements
- Reporting Periods
- Due Dates
- Software
- Financial Statements
- Methods of Accounting
- General Instructions
- Getting Started



Introduction

Service providers receiving funding from or operating certified programs for the following NYS agencies:

- NYS Office of Alcoholism & Substance Abuse Services (OASAS)
- NYS Office of Mental Health (OMH)
- NYS Office For People With Developmental Disabilities (OPWDD)
- NYS Education Department (SED)

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.

Submission Requirements CFR Types

- 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.
- When a service provider is funded by more than one state agency, the most stringent requirement applies.

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 OPWDD 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 OPWDD: One paper copy to the Regional Office or DDSO, as appropriate.

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 July 1, 2011 to June 30, 2012 reporting period.

Reporting Periods

- 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 contract/member item 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 fiscal year 2011/2012 CFR is due for submission to the applicable NYS Agencies by November 1, 2012.
- Refer to Section 4.0 of the CFR Manual.



Extension Requests

- A pre-approved 30-day CFR Extension Request, if needed, must be submitted by November 1, 2012. The extended deadline will be December 1, 2012.
- Extension requests will be submitted online using a survey format. The survey can be accessed at:
 - <http://www.oms.nysed.gov/rsu/>
 - Click on Manual and Forms, CFR Manual, File extension electronically.
- The paper extension request form that was previously used is no longer acceptable.
- No confirmation will be sent.

FYI for OASAS providers



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 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!



CFR Software

- The most recent version of NYS CFRS software is available for download at:
 - <http://www.omh.ny.gov/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 19.0 of the CFRS software must be used for the 2011/2012 CFR.

CFRS software

- Common software platform for the four CFR state agencies.
- Requires agency information and site information to be entered.
- Only valid program codes and funding source codes can be used for the CFR reporting period.
- Provider agencies can submit budgets (CBR) and cost reports (CFR) for multiple reporting periods using a single software application.
- Software is updated twice a year.

CFR Software
Document Control Number (DCN)

- The approved CFRS software assigns a unique Document Control Number (DCN) to CFR submissions each time the final validations 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

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 e-mail notifications when new versions of the software are released and when patches correcting identified problems are available.

CFR Software

- 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.

Importing Financial Information Into CFR Software

- Data can be imported into CFR Software from provider accounting software.
- A Site Key must be created for each reported program on the Program Site Definition screen.
- A text file must be created to import data.
- Imported data is loaded in CFR software by matching Site Key and CFR Schedule Cost Code information.
- May be used for schedules CFR-1, CFR-3, CFR-4, CFR-4A, DMH-2, DMH-3, OPWDD-1, OPWDD-4 and 'Other Detail' lines. Also, for schedule CBR-4 (personal services schedules for CBR).

CFR Software Data Import

- Edits are run as part of the import process.
- If data in the accounting software changes, it can be re-imported into the CFR software.
- Re imported data will overwrite the existing data.
- Additional data entry is required to complete CFR.

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.

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.

Methods of Accounting

- Full Accrual Accounting Means:
 - Units of service are counted when provided.
 - Revenues are recognized on date of service basis.
 - Expenses are recognized when incurred.
 - Equipment purchases are depreciated over the useful life of the item if the initial cost is \$5,000 or more and the useful life is two years or more.
 - Personal services are matched to days in reporting period, not paychecks.

CFR Manual: Sections 8 and 9

- Section 8 contains miscellaneous instructions, and information on state agency points of contact.
- Section 9 contains a 'Frequently Asked Questions' section.
- Section 9 also contains a 'Getting Started with the CFR Software' section

State Agency Points of Contact

OASAS	CFR:	518-485-2207
	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
SED	CFR:	518-474-3227

It's Time to Do the CFR!



Agency Definition Information

- 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.

Agency Definition Information

- The name and 2 digit code of the county where your agency's administrative offices are located.
- The Federal Employer Identification Number of your agency.
- The names and phone numbers of your agency's CEO, CFO and the person to contact with questions regarding the claim schedules.

Does your agency operate a shared program?

- Shared programs display expenses and revenues for the funding NYS Agencies in a single column.
- All funding NYS Agencies funding the shared program must be indicated on the Program/site Identification screen.
- Shared programs are reported in a single column per site on schedules CFR-1, CFR-4, CFR-4A and DMH-1.

Current submission definition: Reporting Period: 1/1/2011-12/31/2011, Submission Type: Full, State agencies: DMH, SED, Provider Agency Code: 11110

No	Provider agency Code	Provider agency Name	Submission type	Reporting From	Reporting To	Reporting Type	State Agencies	Use
1	11110	Any Agency, Inc.	Full	1/1/2011	12/31/2011	C	DMH, SED	201

The current submission has the following Provider agency details:

Provider Agency: 11110
 Address 1: 24 Phelan St
 Address 2:
 City: Syracuse
 State: New York
 Zip: 13211-2319
 County: Onondaga -34
 Type of ownership: Not for Profit

Buttons: Save, Close

Program Definition Information

- The types of programs your agency operates.
- Which State Agency funds or certifies the programs operated.

Program Definition Information

- The 4 digit program code and 2 digit index for each program site operated.
- The Program Site Identification number for each program site operated.
- The street address for each program site operated.
- The name and 2 digit code of the county where each program site is located.

Program Definition Information

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

Program Definition Information

Program Code Index and Site Key

- Program code index field provides additional information to the NYS agency regarding your programs. For OMH, OASAS and OPWDD, this field controls how programs are reported on the DMH schedules. Additional information is provided at the end of the handout.
- Site key field is completed only when data is being imported from text files generated from your agency's internal accounting records.

New York State - Consolidated Fiscal Reporting System - (11/11/11) - [Program Site Definition]

Submission Information: Care, Budget/Class, Quarterly/Per Year, Supplementals, Reports, LDR, Help, Window, Exit

Provider Agency: 11110 Any Agency, Inc. Maintain Program Sites Update an existing Program Site

Reporting Period: 1/1/2011 - 12/31/2011

Submission Type: Full

Apply SED value waiver?

Select a site to update

Program Code Index	Program Name	Site Code	Site Name	Agencies	Site Key
1110 (S)	Preschool Special Class over 2.5 hours	111190	Center Based 2.5 hours	SED	
1130 (S)	Preschool Special Class over 2.5 hours	111190	Center Based 2.5 hours	SED	
1135 (P)	Preschool Sp Ed Itinerant Teacher	111193	Pre. Sp. Spec. Ed. Itinerant	SED	
1135 (S)	Preschool Sp Ed Itinerant Teacher	111193	Pre. Sp. Spec. Ed. Itinerant	SED	
1130 (P)	Preschool Evaluators	111199	Preschool Evaluators	SED	
1130 (S)	Preschool Evaluators	111199	Preschool Evaluators	SED	
9005 (P)	Federal Grants (B1)	111190	B1 Grants	SED	
9005 (S)	Federal Grants (B1)	111190	B1 Grants	SED	
1700 (O)	Advocacy/Support Services	111126	DMH Shoulders	DMH	
1700 (P)	Advocacy/Support Services	111100	DMH Assessor	DMH	
2100 (O)	Clinic Treatment	111052	Burn Street Clinic	DMH	
7050 (O)	Community Residence, Children & Youth	111195	Pregnancy House	DMH	

Funded by: SED

File program codes in:

Program: 1130 - Preschool Special Class over 2.5 hours per day-SED %

Index: 07

Site Code: 111190

Site Name: Center Based 2.5 hours

Site Key:

Address: 53 Burn St

City: Syracuse

State: New York

Zip: 13210-2300

Location: Onondaga - 34

Country:

Start Over Save Save and Close Close without saving

Completing Your CFR



CFR Schedules: Overview

CFR-i (All CFR Types)

Identifying information and Certification by CEO

CFR-ii or CFR-iiA (Full CFR only)

Certification by Independent CPA

CFR-iii (All CFR Types)

Certification by Agency and LGU if Aid to Localities funding is received through the LGU or direct contract

CFR Schedules: Overview cont.

CFR-1 (Full CFRs only)

- Main Detail Schedule
- Prepared at the Program Site Level
- Reports Expenses and Revenues
- Gathers Data from Sub-schedules

CFR-2 (Full and Abbreviated CFRs)

- Agency Wide Summary Schedule
- Data from CFR-1 Comes Forward to this Schedule

CFR Schedules: Overview cont.

CFR-3 (Full CFR only)

- Agency Wide Schedule
- Details Agency Administrative Costs on Page 1
- Accumulates Information Necessary for Ratio Value Allocation Calculation on Page 2

CFR-4 (All CFR Types)

- Both Program Site Level Reporting and Agency Admin. Reporting
- Collects Personal Services Costs and FTEs by Job Title
- Carries Forward to CFR-1 or CFR-3

CFR Schedules: Overview cont.

CFR-4A (Full CFR only)

- Program Site Level Schedule
- Collects Expense Data for Certain Contracted Employees
- Carries Forward to CFR-1

CFR-5 (Full and Abbreviated CFR)

- Agency Wide Schedule
- Collects Detail on "Less Than Arms Length" Transactions

CFR Schedules: Overview cont.

CFR-6 (Full and Abbreviated CFR)

- Agency Wide Schedule
- Detail Schedule Only
- Collects Data on Governing Authority and Highest Paid Employees & Independent Contractors

DMH-1 (Full, Abbreviated and Article 28 Abbreviated CFRs)

- Program Type Reporting
- Same Data from CFR-1 Presented Differently

CFR Schedules: Overview cont.

DMH-2 (All CFR Types)

- Program Type Reporting
- State Aid Claiming Schedule
- Reports Expenses and Revenues

DMH-3 (All CFR Types)

- Program Type Reporting
- State Aid Claiming Schedule
- Details Which Funding Sources Pay for the Net Deficit

CFR Schedules: Overview cont.

Supplemental Schedules

- Collects Additional Detail Information Required by Individual State Agencies
- These schedules are completed for Full CFR submissions.

Steps to a Successful CFR Submission

1. Download CFR software.
2. Define provider and sites.
3. Perform data entry for all schedules.
4. Validate submission to get Document Control Number (DCN).
5. Make any changes required by CPA and revalidate
6. Have CFR certified by CPA
7. Perform function to create upload File.
8. Connect to OMH software page and upload file.
9. Send signed Certification Pages & financial statements to certifying/funding agencies.

ITEM DESCRIPTION	Value
Provider Agency Zip Code	13211-2319
Provider Agency Code	
Provider Agency County	Oneida
School Code	010500
Provider Ownership Type	Not for Profit
Please check the box if the agency address changed from the prior reporting period.	<input type="checkbox"/>
FEDERAL EMPLOYER ID NUMBER	01-2349278
Contact Country	US
Contact First Name	Sally
Contact Last Name	Sanders
Contact Telephone Number	215-395-5955 (Ext. 122)
Contact Title	Accountant
Contact E-mail Address	rsanders@agency.org
Contact Fax Number	215-395-5956 (Ext. _____)
Please check the box if the person to contact changed from the prior reporting period.	<input type="checkbox"/>
Date Signed	04/12/2012
Director Country	US
Director First Name	Ms.
Director Last Name	May
Director Title	Paralegal
Director Phone Number	Executive Director
Chief Executive Officer E-mail Address	215-289-7778 (Ext. 132) meyer@agency.com
Please check the box if the Chief Executive Officer changed from the prior reporting period.	<input type="checkbox"/>
Claims Contact Country	US
Claims Contact First Name	Sally
Claims Contact Last Name	Sanders
Claims Contact Phone Number	215-395-5955 (Ext. 122)
Claims Contact Title	Accountant
Claims Contact E-mail Address	rsanders@agency.org
Please check the box if the claims contact changed from the previous submission.	<input type="checkbox"/>

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-i schedules signed by anyone other than the CEO may not be accepted.

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.



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.

CFR-iii

Certification Statement

- 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

Certification Statement

- 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.

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 Personal Services

- 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 and 701–799).
- A separate agency wide schedule CFR-4 is completed for the agency administration personal services expenses (Position Title Codes 600 - 699). 100% of the amounts paid for agency administration staff needs to be reported.

**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

- Only individuals employed by your agency are reported on this schedule (those receiving W-2s).
- Position title codes may be specific to NYS Agencies or program types.
- Position titles are listed in Appendix R. The positions are functional titles, and may not match the corporate title you use.
- The standard work week must be at least 35 hours per week, and not greater than 45 hours per week.

CFR-4

- The Hours Paid, FTE's and Amount Paid totals are shown by column.
- Individuals can be split between sites and/or program titles (See Appendices J and Appendix L of the CFR Manual).

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

Submission Definition Core Budgets-Claims **CFR-4** Supplementals Reports Utility Help Window Exit

Provider Agency: 11110-Any Agency, Inc. SCHEDULE CFR - 4 Personal Services
 Reporting Period: 7/1/2011-4/30/2012
 Submission Type: Full

State Agency: 4-SE0 Program: 9100 (**) - Preschool-Special Class over 2.5 hours Site: 1111010 - Center (based 5 hours) (9100 YY)

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

Position	Standard Workweek				Hours Paid	FTE	State Agency Total for all programs			
	35	37.5	40	Other			Amount Paid	Hours Paid	FTE	Amount Paid
210-Teacher- Special Education	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4,840	2,660	122,185	6,247	3,433	162,835
220-Teacher Aide	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8,004	4,442	81,365	8,004	4,442	81,365
330-Therapist- Occupational	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	44	0,023	832	56	0,029	1,668
334-Therapist- Physical	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1,754	0,899	44,195	2,252	1,154	58,781
336-Therapist- Speech	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1,916	0,983	40,000	2,480	1,252	51,263
500-Program or Site Director	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	956	0,498	19,747	956	0,498	19,747
Total 'Hours Paid', 'FTE', and 'Amount Paid' for Positions					17,546	9,443	388,295			

Go To... Save Validate Cancel Add Delete Close

Month Date/Time: 9/13/2011 10:21:38 AM Cycle Code: 2012J DCN: 11220114 SUB: Full Auto Calc: On

CFR-4

- 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?



[Click Here to
Start Timer](#)

Let's take a Break!



CFR-1
Program/Site Data
General Information CFR-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
Units of Service

- It is critical that Units of Service delivered during the reporting period are captured, counted and reported correctly!
- It is expected that providers:
 - Train staff regarding the appropriate measures of units for the program types they run. See Appendices E-H.
 - Ensure that information is recorded at the time the service is delivered.
 - Make data available in the format of the CFR.

CFR-1
Program/Site Data
General Information CFR-1.1

- We are 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
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
Expenses – CFR 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 include: Health and Dental Insurance and Pensions.

CFR-1
Expenses - CFR 1.2-1.3

- Line 22: Repairs and Maintenance - Report 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: Wages & benefits paid to work program participants.

CFR-1
Expenses - CFR 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 OPWDD: 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
Expenses - CFR 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
Expenses - Other Lines

- The OTPS, Equipment and Property categories each have an "Other" line for miscellaneous items:
- 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
Expenses - CFR 1.4

- Operating costs on line 64 are used as the basis for the allocation of agency administration costs.
 - Personal Services,
 - Vacation Leave Accruals,
 - Fringe Benefits,
 - OTPS (less Subcontract Raw Materials)
- Line 65: The ratio value factor carries forward from CFR-3.
- The ratio value factor is applied to the Total Operating Costs on line 64 to get the agency administration allocation on line 65.

CFR-1
Adjustments/Non-Allowable Costs

- Line 66: – Detail regarding the amount, description and line where the amount was originally reported is required by the software.
- Refer to Appendix X for non-allowable costs.
- Report excess costs in related party transactions from Schedule CFR-5 here.

CFR-1
Expenses - CFR 1.4

Line 67- Total Program/Site Costs

Sum of:

- 29 - Sub-Contract Raw Materials
- 48 - Total Equipment
- 63 - Total Property - Provider Paid
- 64 - Total Operating Costs
- 65 - Agency Admin Allocation
- Minus 66 - Adjustments/Non-Allowable Costs

CFR-1
Expenses – CFR-1.4

Lines 68a & 68b: OPWDD ONLY –
Transportation Allocation:

- Transportation expenses incurred by services providers who operate their own transportation cost center or who subcontract for transportation are to be aggregated and reported in a separate column under program code 0670 Consumer Transportation and/or 0880 Subcontract Services on CFR-1 using the appropriate expense lines.

CFR-1
Expenses – CFR-1.4

Lines 68a & 68b: OPWDD ONLY –
Transportation Allocation:

- In addition, the applicable portion of the total expenses reported under program code 0670 and/or 0880 that were incurred for transportation within a program is to be reported on CFR-1 Line 68a Other Than To/From Transportation Allocation. The applicable portion of the total transportation expenses reported under program code 0670 and/or 0880 that were incurred for transporting participants to and from their residence to a Day Hab, Day Treatment or Pre-Voc program is to be reported on CFR-1 Line 68b To/From Transportation Allocation.

CFR-1
Expenses – CFR-1.4

Lines 68a & 68b: OPWDD ONLY –
Transportation Allocation:

- To/From Day Treatment/Day Habilitation Transportation revenue is to be reported separately from the program rate on CFR-1 Line 76 Transportation, Medicaid under the Day Hab, Day Treatment and/or Pre-Voc program as appropriate.

CFR-1
Expenses - CFR 1.4

Lines 68c & 68d: OPWDD ONLY:

- Line 68c: When people with disabilities residing in a VOICF/DD attend a school program either operated by the ICF/DD provider or operated by another entity, the associated liability related to this add-on is to be reported on this line only. The increase revenue for this service that was added to the VOICF/DD rate should be reported as Medicaid in the related ICF/DD program.

CFR-1
Expenses - CFR 1.4

Lines 68c & 68d: OPWDD ONLY:

- Line 68d: When people with disabilities residing in a VOICF/DD attend a Day Service program, the associated liability related to this add-on is to be reported on this line only. The increase revenue for this service that was added to the VOICF/DD rate should be reported as Medicaid in the related ICF/DD program.

CFR-1
Revenues – CFR-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 9160-9163 and 9165-9169.

CFR-1
Revenues – CFR-1.5

Line 72 – Medicaid
Please note for OMH:

- 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. CSP revenue is handled differently on the DMH-2.

CFR-1
Revenues – CFR-1.5

- Line 74: Other Third Parties
 - For OASAS and OMH: Enter Medicaid Managed Care and Other Third Parties separately in the line details box.
 - For OPWDD and SED: 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, OPWDD & SED.

CFR-1
Revenues – CFR-1.5-1.6

- Line 82: Report Food Stamp revenue for OASAS and OPWDD; and National School Breakfast & Lunch program revenue for SED.
- Line 86: Used by OPWDD 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
Revenues – CFR-1.6

- 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
Revenues – CFR-1.6

Report:

- Gross Revenues on line 95.
- GAAP Adjustments on lines 96 - 98.
- Non-GAAP Adjustments on lines 101 - 104.
- Total Adjustments on line 106.
- Total Net Revenues on line 107.

CFR-1
Revenues - Other Lines

- Each Revenue category has an "Other" line for miscellaneous items.
- 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

- CFR-2 captures expenses and revenues of the entire agency.
- Totals for each state agency are displayed in separate columns.
- Programs not certified or funded by participating NYS Agencies are entered in column 7 (Other Programs) using the same categories.
- Provider agency totals are reported in column 1.

CFR-2

- Fund raising expenses and revenues are reported in full in column 7 (Other Programs). These expenses and revenues are ***not*** netted.
- Realized and unrealized gains and losses are reported in column 7 (Other Programs).
- Operating expenses in CFR-2 column 7 are used to distribute agency administration costs to column 7 (Other Programs) using the Ratio Value Allocation Methodology.

CFR-2

- 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.
- Reconciliation statements ***must*** be created using approved CFR software. Paper copies ***will not be accepted!***
- A reconciliation statement is not required if the reporting period and the financial statement period are different.

CFR-3
Agency Administration

- All agency administration costs for the entire provider agency are reported on a single CFR-3 schedule.
- Agency administration costs are:
 - costs for overall direction of the agency;
 - costs for general record keeping and fiscal management ;
 - costs for governing board activities;
 - costs for public relations (excluding fund raising and special events);
 - costs for parent agency expenses.

CFR-3
Expense Categories

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

CFR-3
CFR-3.1

- Line 6: Audit/Legal - Includes CFR audit costs.
- Line 14: Contracted Personal Services
 - All items in excess of \$5,000 require detail of the amounts entered.
 - All items with a cost of \$5,000 or less can be combined and labeled 'All items less than \$5,000'.
 - Asset development costs should not be included on this line.

CFR-3
CFR-3.1

- Line 16: Insurance – General
 - OPWDD and OASAS providers:
Indicate the following items separately in the line details box: Vehicle Insurance, Crime/Fidelity, Director's and Officer's Liability, Pension/Fiduciary and General Liability.
 - OMH and SED **only** providers:
Can report as one entry under 'Other Insurance'.

CFR-3
"Other" Lines

- The OTPS, Equipment and Property categories each have an "Other" line for miscellaneous items:
- 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-3
CFR- 3.1

- Line 40: Total Agency Administration.
- Line 41: Adjustments/Non-Allowable Costs:
 - Appendix X of the CFR Manual lists the most common non-allowable costs.
 - Also report excess costs from related party transactions from Schedule CFR-5 as an adjustment on this line.
 - Software will not allow negative entries!
- Line 42: Net Agency Administration is the amount to be allocated using the Ratio Value method.

CFR-3

CFR-3.2

- The Ratio Value Method of allocation **must** be used for CFR cost reporting, even if a different method for allocation of agency administration is used on your financial statements.
- The Ratio Value Method uses operating costs of the program/sites as the basis of the allocation.
- Operating costs are: Personal Services, Vacation Leave Accruals, Fringe Benefits, OTPS.
- The Ratio Value methodology is described in detail in Appendix I of the CFR Manual.

CFR-3

CFR-3.2

- Schedule CFR-3 uses a two step process to allocate agency administration costs.
- Step 1: Provider agency administration costs are allocated to each NYS Agency and to 'Other Programs'.
- Program types *0190, 0880 and 0890 are exempt.*

Agency Admin Ratio Value
Step 1

- Total Agency Operating Costs (line 49) is the total of lines 43 - 48. This total is carried forward to line 51.
- Net Agency Administration (line 50) /Total Agency Operating Costs (line 51) = The ratio value factor on line 52.
- The Ratio Value factor X Operating cost subtotals (lines 43-48) = NYS Agency and Other Programs shares reported on CFR-3, lines 53 - 58.

Agency Admin Ratio Value Step 1

- Step 2: A second Ratio Value allocation is done within the NYS Agency shares, allowing additional specified program types to be exempt.
 - OMH program codes 0860, 0870, 0920, 1230, 1690, 1910, 2860, 2980, 6910, 6920, 8810 and start-up programs using an index starting with "A" after the four digit program code.
 - OPWDD programs 2091 and 5091.
 - SED Programs 9800-9810 can choose to adjust the agency administration allocation to those program columns.
 - The adjusted ratio value factors are shown on lines 65-69.

Schedule CFR-3 Final thoughts:

- You have agency administrative expenses.
- The expenses need to be distributed to all activities fairly.
- Ratio value is the method used to allocate.
- Ratio value is based on operating costs.
- The amounts allocated may differ from the amounts allocated in your financial statements.

CFR-5 Transactions With Related Organizations/Individuals

- Only one schedule CFR-5 is completed that includes information for all funding NYS Agencies and Agency Administration.
- Section A, Question 1 **must** be answered either "Yes" or "No".
- Section A – Question 2 **must** be answered either "Yes" or "No" by OASAS and/or OPWDD providers.

CFR-5

- If the answer to Question 1 is "Yes", Section B **must** be completed (Section C must also be completed if the transaction involved a lease or rental agreement).
- Only the lesser of actual costs or fair market value are allowable costs for reimbursement in Section B.
- Section C should be the actual costs of the related party.

CFR-5

- **Section B** details payments to related organizations and/or individuals by transaction type.
 - Consult section 18.0 of the CFR manual for Relationship key to complete column 6.
- **Section C** details space, lease, rental transactions reported in Section B; also reports the costs of the related party.

CFR-5

- Adjustments to allowable costs should be carried forward to CFR-1, line 66 or CFR-3, line 41. (Negative adjustments are **not** carried forward.)
- If the answer to Question 2 is "Yes", Section D **must** be completed.

CFR-5

- The direction of related party transactions are indicated in Column 7, To/From.
- The amount of the related party transactions are entered in Column 8.

CFR-6

Governing Board and Compensation Summary

- Only one CFR-6 is completed. It includes information for all funding NYS Agencies and agency administration.
- Question 1 must be answered "Yes" or "No". If answered "Yes", approved software will provide a line details box to enter names.

CFR-6

- Question 2 only details compensation paid to individuals in their capacity as officers, directors or trustees of your agency's Board of Directors.
- Question 3 requests information on the five highest paid employees of your agency.
- Question 3 includes a calculation of an employee's annualized salary in addition to the amount actually paid. The amount paid and the FTE must be entered.

CFR-6

- Question 4 requests information on the 5 highest paid independent contractors providing services of a professional nature and which were compensated in excess of \$50,000. Services of a professional nature include Accounting, Legal, Medical, Consultants and Other. Question 4 choices are hard coded.
- Independent contractors may be individuals ***OR*** firms.
- A figure ***must*** be entered in response to Question 5 (Number of Additional Employees Above \$75,000). If there are 5 or less employees that meet the criteria, enter "0".

Changes for 2011/2012

Changes from the 2010/2011 CFR Manual to the 2011/2012 CFR Manual & forms are detailed in the 2011/2012 CFR Transmittal Letter.

The CFR Transmittal Letter is available online at: http://www.oms.nysed.gov/rsu/Manuals_Forms/Manuals/CFR.html



Supplemental Schedules and Important Notes for 2011/2012



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 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.

OMH-1

Units of Service by Program Site

- Total units of service - including Medicaid units of service.
- Refer to Appendix F for calculation of units of service for different program types.
- Totals from right side of column are transferred to CFR-1, line 13 and DMH-1, line 3.
- This figure also needs to match the units of service on DMH-3 by program.

OMH-2

Medicaid Units of Service by Program Site

- OMH-2 is only completed for program/sites that are eligible to bill Medicaid for the services provided.
- Medicaid units of service are a subset of the units of service reported on OMH-1.
- Units of service on schedule OMH-2 are calculated in the same manner as those on schedule OMH-1. Do not use months used for billing purposes on schedule OMH-2!

OMH-3

Client Information

- Clients served by the program.
- Caseload at the start of the current period should equal the caseload at the end of the prior period. Explain any discrepancies.
- For programs without an ongoing caseload, indicate the number of persons served on lines 2 and 3.

Provider Agency: 11115 - Any Agency, Inc. SCHEDULE OMH - 4 Units of Service By Payer By Program/Site
 Reporting Period: 7/1/2011 - 6/30/2012
 Submission Type: Full

Program: [1100 (00) - Clinic Treatment] Site: [111192 - Burn Street Clinic]

Units of Service by Payer By Program/Site

Line No.	ITEM DESCRIPTION	TOTAL VISITS	REVENUE EARNED BY PAYER
Payers:			
1	Medicare Only	201	15,090
2	Medicaid Fee-for-Service Only	2,764	
3	Medicaid Managed Care	843	
4	Medicaid and Medicare	617	
5	Medicaid Managed Care and Medicare		
6	Medicaid and Other Private Insurance		
7	Medicaid Managed Care and Other Private Insurance		
8	Child Health Plus or Family Health Plus	200	13,320
9	Other Private Insurance	562	4,730
10	Participant Fees-Copays and Deductibles		
Uncompensated Care:			
11	Participant Fees-Not Including Copays	201	15,090
12	Third Party - Not Paid - Non-Covered Services	25	
13	Third Party - Not Paid - Non-Eligible Licensed Staff		
14	Third Party - Not Paid - Non-Eligible Out of Network		
15	Total Visits (Sum of Lines 1-14)	5,617	
16	Visits Eligible for Uncompensated Care Reimbursement (Sum Lines 11-14)	226	
17	Uncompensated Care Visits (Line 16) as Percent of Total Visits (Line 15)	6	

Go To: Save Update Cancel Delete Close

OMH-4 Units of Service by Payor

- This schedule is used only for OMH Clinic Treatment Programs (2100).
- Providers must report units of service and revenue by Payor.
- Data will be used for Rate Setting and in determination of uncompensated care reimbursement.

Office of Mental Health
 Home | News | Data & Reports | Publications | Resources | Employment | A-Z Site Map | Search OMH | Go

Clinic

The Office of Mental Health (OMH) has implemented new regulations, rates and services for all OMH licensed mental health clinics. This site is intended to be a quick reference guide for all stakeholders looking for information on clinic services.

News

- **Medicaid Managed Care Plans transitioning to "Government Rates"** - On May 15th OMH and OCH held a Part 599 Clinic APG training for Medicaid managed care plans to assist with their transition to "government rates" expected to begin July 1, 2012.
 - Mental Health Outpatient Clinic: Managed Care Plan - Regulatory and Reimbursement Review - [Presentation Slides](#) (2/5/12) (May 15, 2012)
 - APG Managed Care Implementation [Questions and Answers](#) (14/3a) (May 15, 2012)
- **Readjudication Schedule has changed** (April 13, 2012)
 - OMH was recently notified by CSC that the readjudication process for claims with dates of service of October 10, 2010 through January 1, 2012 is expected to begin in late May (exact date not yet determined). This plan also includes the processing of claims that OMH has instructed providers to hold (death services and eligible off-site services).
 - OMH will be scheduling a webinar for early May to discuss with clinic providers how this process will work. More information will follow shortly.
- **Medicaid Claims and Reimbursement** (January 10, 2012)
 - APG payments will now be paid prospectively starting with date of service January 1, 2012. This applies to all mental health clinics licensed under Article 31 of the New York State Mental Hygiene Law. All services delivered on or after January 1, 2012 must be claimed using the APG methodology.
 - **OMH Clinic Rates Codes**
These codes must be used for all services provided on or

Important Notes for OMH Service Providers

- OMH website is now omh.ny.gov
- OMH e-mail addresses have also changed.
- OMH providers should continue to use the Mental Health Provider Data Exchange (MHPD) to submit corrections, openings and closures of programs.

Important Notes for OMH Service Providers

- The following new funding source codes have been added to Appendix N: 115, 115D, 115P, 116, 116P, 560A, 570 and 570M.
- The following position title code has been added to appendix R:
 - 356: Early Recognition Specialist (ERS)

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

OMH Changes to Program Codes

- The following program codes have been added to Appendix F of the CFR Manual:
- 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 Dollar Administration
 - 6140: Transitional Business Model

Important Notes for OMH Service Providers

OMH Program Codes

- Modifications have been made to the name, description and/or units of service of program codes 1320 and 2100. Refer to Appendix F of the CFR Manual.
- 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

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-1

Schedule of Services-ICF/DDs Only

- Each ICF/DD site requires a separate schedule (program codes 0090 and 1090).
- If the service was purchased exclusively with a Medicaid Card, put an "X" in Column 1.
- If the service was purchased exclusively by the ICF/DD, put an "X" in Column 2.
- If the service was purchased by the ICF/DD because the Medicaid Card did not cover the cost due to coverage limits, put an "X" in Column 3.

OPWDD-1

- If either Column 2 or 3 is checked "X", indicate cost of service dollars in Column 4.
- If Medical Supplies is marked with an "X" in column 2 or 3, complete an OPWDD-2 for that ICF/DD site.

OPWDD-2

ICF/DD Medical Supplies

For all ICF/DD sites:

- If medical supplies were purchased by the ICF/DD (column 2 or column 3 on the OPWDD-1), OPWDD-2 **must** be completed.
- Site specific reporting is required.
- Enter "Yes" in the appropriate column next to the Medical Supply Description.

OPWDD-3

HUD Revenues and Expenses

- OMRDD-3 is used to report all expense and revenue associated with Housing and Urban Development funding for residential programs.
- Site specific reporting is required.



OPWDD-3

- If these expenses are included in the amounts reported on CFR-1:
 - Break out the HUD-related amounts
 - List them on this schedule
 - Indicate which lines on the CFR-1 include HUD-related expenses

OPWDD-4

Fringe Benefit Expense
and Program Administration Expense
Detail

- Refer to the CFR Manual for required program types.
- The total fringe on line 10 of the OPWDD-4 **must** equal the amount on CFR-1, line 20.
- The total program administration, shown on line 26, **must** equal the portion of CFR-1 that is directly associated with program administration.

ICFDD Rate Changes

- ICFDD <30 Bed Payments were reduced for a specific period.
- Most contract amounts were adjusted to reduce the expenses allowed.
- You need to report the amount of revenue you expect to receive for services rendered.
- Report your actual expenses.

Important Changes for OPWDD Providers

OPWDD ICFDD Programs

- Effective 7/1/2011, ICF/DD 30 Beds or Less Programs (0090 and 0091) will be reporting their expenses on the CFR on a program specific basis.
- The ICF/DD Over 30 Beds Programs (1090 and 1091) program will continue to be reported on a site specific basis.
- Supplemental schedule OPWDD 1 and OPWDD 2 will continue to be reported on a site specific basis for both ICF/DD programs (0090 and 1090).

OPWDD Program Codes

- The following program codes were added to Appendix G:
 - 0228 – Willowbrook Case Services (WCS)
 - 0419 – Portal-like
- The following program codes were deleted from Appendix G:
 - 0236 (HCBS Res Hab At Home pre-11/01/10)
 - 3090 (VOICF/DD Scholl District Contract)
- The following funding source codes were deleted from Appendix N:
 - 095 (FMAP)
 - 185 (Health Care Adjustment VI)

OPWDD OPTS Program Service Types

- Two service types in the OPTS program (program code 0234) have been revised:
 - 29 Product Fee was changed to Intensive Behavioral Product Fee.
 - 30 Intensive Behavioral was changed to Intensive Behavioral Implementation.

SED-1

Program and Enrollment Data

- The top half of the SED-1 collects student enrollments by program by full-time equivalent (FTE).
- Report Total FTEs by Funding Source on SED-1, Lines 100-107.
- Report the total days the program operated on SED-1, Line 109 – Number of Days in Session.
- Calculate Care Days by multiplying Total FTEs by Session Days.

SED-1

- Refer to the CFR Manual for examples of student enrollment FTE calculations.
- When reporting FTE enrollments for 1:1 Aides, include the FTEs in both the 9230 program **and** the program attended by the child.
- SED-1, Lines 201 – 601 details the total number of classrooms operated and student FTEs enrolled by program for each SED approved classroom ratio (students: teachers: aides).

SED-4

Related Service Capacity, Need and Productivity

- The SED-4 captures capacity, need and productivity for all types of related services.
- The SED-4 is required for all rate based programs except for SEIT programs (Program Code 9135).
- Schedule RS-2 does not need to be sent to SED. Please retain a copy of this schedule for your files.
- An Excel version of the RS-2 schedule is available upon request.

SED Program Codes
Early Intervention Program (EIP)

- Use existing 9300 program code
Or
- 9301 – EIP Initial Service Coordination
- 9302 – EIP Ongoing Service Coordination
- 9310 – EIP Screenings
- 9311 – EIP Core Evaluations
- 9312 – EIP Physician Evaluations
- 9313 – EIP Supplemental Evaluations
- 9320 – EIP Home/Comm. Based Individual Collateral Services
- 9330 – EIP Office/Facility Based Individual Collateral Services
- 9341 – EIP Group Development Intervention Services
- 9342 – EIP Parent/Child Group Services
- 9343 – EIP Family/Caregiver Support Group Services

SED Changes

- The definition of Supervising Teacher position title codes 215 and 518 have been changed in Appendix R.

Time for a Break!

Press Here to Start Timer



State Aid
The Claiming
Schedules !



The Claims Schedules consist
of the following:

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

Due dates for Direct Contract
Claims:

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

* With Extension 12/01/12

**Due dates for LGU
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.

**County/NYC Submission Requirements
for Claims**

If your agency is funded through an LGU contract,
check with the county/NYC for their specific
requirements regarding CFR and final claim
submissions.



OASAS Submission Requirements for Final Claims

By Counties

Paper copies of all local contract funded service providers' CFR-i, CFR-iii and DMH-2 to the OASAS Claims Unit in Albany.

By Direct Contractors

Paper copies of CFR-i, CFR-iii and DMH-2 to the OASAS Claims Unit in Albany.

OMH Submission Requirements for Claims

By Direct Contractors

and

County Funded providers

- OMH requires the complete CFR internet submission including claims schedules.

OPWDD Submission Requirements for Final Claims

By Direct Contractors

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

OPWDD Submission Requirements for Final Claims

By Counties/NYC

- 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 for Chapter 620 State Aid and one for Other Than Chapter 620 State Aid.

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

- DMH-1: Information is carried forward from CFR-1. Details of expenses are collapsed into major categories.
- Program sites are collapsed by Program code and Index.
- Expenses and Revenues are Accrual.

Claims Overview - DMH-2

- DMH-2: Information is based on the information from the DMH-1.
- DMH-2 is displayed by State Agency and County.
- A different basis of accounting may be used if approved in your budget.
- Schedule includes fields for contract type and number, net operating cost and deficit financing information.

Claims Overview - DMH-3

- DMH-3: Used to show how net operating cost is allocated by funding source.
- DMH-3 is displayed by State Agency and County.
- Funding source code information is found on your Budget.
- Must tie back to DMH-2 expenses and revenues by column.

DMH-1 Summary

- Information already entered on CFR-1 carries forward to DMH-1.
- The DMH-1 is completed on a NYS Agency and shared program specific basis.
- If you operate a shared program, units of service for the appropriate state agencies must be entered on DMH-1, lines 3 – 5.

DMH-1 Summary

- The DMH-1 cannot be used as a claim schedule.
- The DMH-1 is completed on the full accrual basis of accounting.
- Equipment costing \$5,000 or more and having a useful life of 2 or more years must be depreciated.
- Agency administration is allocated between NYS Agencies and their programs using the Ratio Value Methodology.

Provider Agency: 11110-Any Agency, Inc.
 Reporting Period: 7/1/2011 - 6/30/2012
 Submission Type: Full

SCHEDULE DMH - 1 Program Fiscal Summary

State Agency: DMH Program: 2100 (00) - Clinic Treatment

Line No.	ITEM DESCRIPTION	Cost Codes	Value
1	Program Type	00071 Clinic Treatment	
2	Program Code (Program Code Index)	00011 2100 (00)	
UNITS OF SERVICE			
3	DMH Unit of Service	00121	5,821
4	OPWDD Unit of Service	00161	0
5	SASAS Unit of Service	00170	0
EXPENSES			
6	Personal Services	17010	372,540
7	Vacation Leave Account	17020	685
8	fringe Benefits	17030	101,250
9	Other Than Personal Services	17040	160,410
10	Equipment - Provider Paid	17050	2,600
11	Property - Provider Paid	17060	63,810
12	Agency Administration	17080	62,024
13	Adjustments-Non-Allowable Cost	17090	1,000
14	Total Adjusted Expenses (Lines 6-13 Minus 13)	17090	768,144

Provider Agency: 11110-Any Agency, Inc.
 Reporting Period: 7/1/2011 - 6/30/2012
 Submission Type: Full

SCHEDULE DMH - 1 Program Fiscal Summary

State Agency: DMH Program: 2100 (00) - Clinic Treatment

Line No.	ITEM DESCRIPTION	Cost Codes	Value
REVENUES			
15	Participant Fees (Less SS and SGA)	26010	19,736
16	SS and SGA	26020	0
17	Home Rental/Public Assistance	26030	0
18	Medicaid	26040	756,882
19	Medicare	26050	85,625
20	Other - Third Parties	26060	4,379
21	OPWDD Medicaid Reason and Board/NYS OPTS	26080	0
22	Transportation, Medicaid	26090	0
23	Transportation, Other	26100	0
24	State Contract Total	26140	0
25	Federal Grants (Direct Request)	26160	0
26	State Grants (Direct Request)	26190	0
27	LTS Income Tax (DMH and OPWDD only)	26220	0
28	Food Stamps (SASAS, OPWDD)	26240	0
29	Net Direct Funding (State 1 LSI) Funding only)	26110	0
30	Other (Direct Request)	26230	0
31	Total Gross Revenues (Sum Lines 15-30)	26290	948,572

DMH-2 Summary

- 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.

DMH-2 Summary

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

Provider Agency: 1110 - Any Agency, Inc. SCHEDULE DMH - 2 Add To Localities/ Direct Contract Summary
 Reporting Period: 7/1/2011 - 6/30/2012
 Submission Type: Full

State Agency: County:
 Define a DMH Only Program: Program:

Expenses | Revenues | Adjustments to Revenues | Deficit Funding

Contract Type: Direct Contract (Contract directly with a State Agency (OASAS/OMH/OPWDD))
 Local Contract (Contract through approval letter with a county)

Line No.	ITEM DESCRIPTION	Cost Codes	Value
1	Accounting Method	100000	
2	State Contract Number/LSU Contract Number - Local	00200	124,025.00
3	Program Type	00072	Circ Treatment
4	Program Code (Program Code Index)	00017	7530(03)
EXPENSES			
5	Personal Services	10010	372,548
6	Vacation/Leave Accruals	10020	895
7	Fringe Benefits	10030	102,255
8	Other Than Personal Services (OTPS)	10040	150,410
9	Equipment - Provider Paid	10050	5,560
10	Property - Provider Paid	10060	60,010
11	Agency Administration	10080	62,024
* 12	Adjustments/Non-Allowable Costs (Detail Required)	10090	3,800
13	Total Adjusted Expenses (Lines 5-11 Minus 12)	10099	771,113

IMPORTANT!

The method of accounting used on schedules DMH-2 and DMH-3 of your agency's CFR submission **must** be consistent with the method used in developing your agency's approved budget.

DMH-2 Summary

- Agency administration is allocated between NYS Agencies using the Ratio Value Methodology. This determines the total agency administration to be charged to each state agency.
- Within OASAS & OMH program arrays, agency administration may be allocated using the methodology used in your agency's approved budget.
- Within OPWDD programs, ratio value must be used. The amount shown on DMH-1 for that program and index also appears on DMH-2.

Provider Agency: 11110 Any Agency, Inc.
Reporting Period: 7/1/2011 - 6/30/2012
Submission Type: Full

State Agency: T - Other County: New York - 01
Program: 0700 (01) Case Treatment

Line No.	ITEM DESCRIPTION	Cost Center	
REVENUES			
14	Participant Fees (See 551 & 554)	40010	19,700
15	SSI & SGA	40020	0
16	Home Related Public Assistance	40030	0
* 17	Medicaid	40040	680,382
18	Medicare	40050	0
* 19	Other Third Parties	40070	0
20	OPWDD Residential Room and Board/NYS OPFS	40080	0
21	Transportation, Medicaid	40990	0
22	Transportation, Other	40100	0
23	Salen Contract Total	40140	0
* 24	Federal Grants (Detail Required)	40150	0
* 25	State Grants (Detail Required)	40190	0
26	L11E Income Total (DMH and OPWDD only)	40220	0
27	Food Grants (DMH, OPWDD)	40240	0
28	Real Detail Funding (State & L11E Funding only)	40110	0
* 29	Other (Detail Required)	40230	0
30	Total Gross Revenues (Sum Lines 14-29)	40995	771,572

CFYS Line Details
Line Detail to line Number: 17
For this schedule line, only the pre-defined entries can be used.

Description	Detail Value
Eun Medicaid (DMH)	4,279
Level 1 CFYS	795
Level 1 CFYS	0
Worksheet Total:	680,382

DMH-3 Summary

- 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-3 must match the information indicated for that program on DMH-2.

DMH-3 Summary

- 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

- For each funding source, enter:
 - Persons served per month
 - Units of Service
 - Total adjusted expenses
 - Applied net revenue
 - Net operating cost per funding source is calculated.
 - Refer to budget for funding source codes and amounts.

Got all that?



If you have any questions or require additional assistance in completing your 2011/2012 CFR, please contact the appropriate NYS Agency at the number listed in the 2011/2012 CFR Manual, Section 8.0.



State Agency Points of Contact

OASAS	CFR:	518-485-2207
	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
SED	CFR:	518-474-3227

Web Pages

SED

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

OMH

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

OASAS

www.oasas.ny.gov/cfr/index.cfm

OPWDD

www.opwdd.ny.gov

Any Questions?



**Thank you for
attending
the 2011/2012
Full CFR Training**