

**Welcome to  
2012 Comprehensive CFR Training**



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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

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**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.

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## 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](http://www.oms.nysed.gov/rsu/Manuals_Forms/Manuals/CFRManual/home.html)

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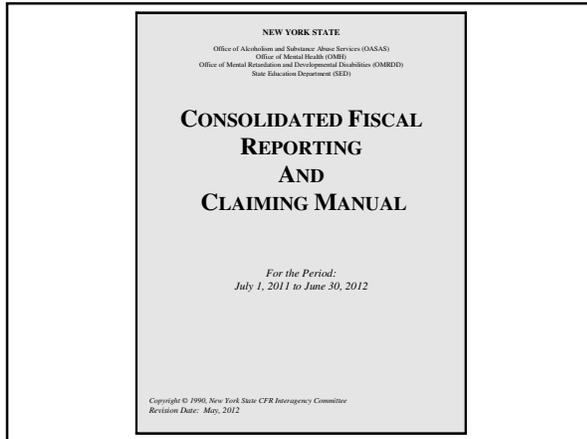
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## First 9 Sections of the CFR Manual

1. Introduction
2. Submission Requirements
3. Reporting Periods
4. Due Dates
5. Software
6. Financial Statements
7. Methods of Accounting
8. General Instructions
9. Getting Started

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

**OASAS**

NYS Office of Alcoholism & Substance Abuse Services

**OMH**

NYS Office of Mental Health

**OPWDD**

NYS Office for People with Developmental Disabilities

**SED**

NYS Education Department

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### 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.

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### 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.

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## 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.

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## 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.

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## 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.

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## Reporting Periods

- Section 3.0 of the CFR Manual discusses reporting periods.
- CFR reporting periods are generally based on the geographic location of the agency's corporate headquarters.
- This training covers the January 1, 2012 through December 31, 2012 fiscal reporting period.

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## Reporting Periods cont.

- If your agency is also funded by a contract or Member Item (Special Legislative Grant) for a period different than your agency's standard reporting period, an additional Abbreviated or Mini-Abbreviated CFR must be completed for the contract/member item funding period.
- The expenses and revenues for programs funded on a non-standard reporting period falling between January 1, 2012 and December 31, 2012 must also be reported in your agency's 2012 CFR.

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## Due Dates



- The 2012 CFR is due for submission to the applicable NYS Agencies by May 1, 2013.
- Refer to Section 4.0 of the CFR Manual.

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## Extension Requests

- Pre-approved 30-day CFR Extension Requests must be submitted to all affected NYS Agencies by May 1, 2013.
- With the extension, the new CFR due date will be June 1, 2013.
- 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/CFRTraining.html](http://www.oms.nysed.gov/rsu/Training/CFRTraining.html)

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## 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 May 1, 2013.

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## 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!

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



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## NYS CFRS Software

- Common software platform for the four CFR state agencies.
- Requires entry of agency information and program site information.
- 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.

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## NYS CFRS Software cont.

- 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 fiscal reporting periods.
- Version 20.0 of NYS CFRS Software **must** be used for completing CFRs and final State Aid claims for the January 1, 2012 through December 31, 2012 fiscal reporting period.

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## NYS CFRS Software Document Control Number (DCN)

- The approved NYS 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 on a network or external drive once edits have been passed!

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## CFR Software cont.

Service providers using NYS CFRS 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.

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## CFR 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.

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## Importing Financial Information Into NYS CFR Software

- Data can be imported into NYS CFRS 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 NYS CFRS Software by matching Site Key and CFR Schedule Cost Code information.

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## Importing Financial Information Into NYS CFRS Software cont.

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

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## 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.
- The end date of off-cycle financial statements submitted **must** be between January 1, 2012 and December 31, 2012

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



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## 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.

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## 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.
- Staff working in more than one (1) job function and/or program should be carefully monitored.
- Expenses and revenues should be monitored on a regular basis and compared against approved budgets.

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## Methods of Accounting

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

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## Methods of Accounting cont.

Full Accrual Accounting Means:

- Units of service are counted when provided.
- Revenues are recognized when earned (on date of service basis) not when received.
- Expenses are recognized when incurred.
- Asset 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.
- Salary expense (personal services) are reported in the period earned not in the period the paycheck was issued.

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## 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 NYS CFRS Software' section.

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## State Agency Points of Contact

<b>OASAS</b>	CFR:	518-485-2207
	State Aid:	518-457-3562
<b>OMH</b>	CFR:	518-473-3572
	State Aid:	518-473-7885
<b>OPWDD</b>	CFR:	518-402-4275
	State Aid:	518-402-4321
<b>SED</b>	CFR:	518-474-3227

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## It's Time to Do the CFR!



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## 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.

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## Agency Definition Information cont.

- The name of the county in which 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.

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## Does your agency operate a shared program?

- 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-1, CFR-4, CFR-4A and DMH-1.

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Current submission definition: Reporting Period: 1/1/2012-12/31/2012 State agencies: 0584 SED  
 Submission Type: Full  
 Provider Agency Code: 11110

No	Provider agency Code	Provider agency Name	Submission type	Reporting From	Reporting To	Type	State Agencies
1	11110	Any Agency	Full	1/1/2012	12/31/2012	C	DMH,SED

The current submission has the following Provider agency details

Provider Agency: 11110  
 Address 1: 24 Phlipg St  
 Address 2:  
 City: Syracuse  
 State: New York  
 Zip: 13211-2319  
 County: Onondaga - 34  
 Federal employer ID: 01-2345678  
 School code: 010235005555  
 Type of ownership: [None/Part]

Create Date/Time: 5/13/2012 1:25:44 PM | Cycle Code: 20120 | DCN: 5102252 | SUB: Full | Auto Calc On | 42

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## 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 NYS Agency(ies) certifies and/or funds the programs to be reported in the CFR.
- The 4 digit program code and 2 digit index for each program site operated.

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## 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 in which each program site is located.

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## Program Definition Information cont.

- Contract information - State and/or local contract number(s) - for each program funded by Local Assistance (State Aid).
- Funding Code information for each program funded through a State or local contract.

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# Program Definition Information cont.

## 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 determines how programs are reported on the DMH schedules.
- Site key field information is only required when data is being imported from text files generated from your agency's internal accounting records.

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Submission    Definition    Care    Budgets/Claims    Quarterly/990-Year    Supplementals    Reports    Utility    Help    Window    Exit

**Provider Agency:** 11118 - Any Agency      **Maintain Program Sites**      **Update an existing Program Site**  
**Reasoning Period:** 1/1/2012 - 12/31/2012  
**Submission Type:** Full

Apply SED ratio value reasoner?

Select a site to update

Program Code-Index	Program Name	Site Code	Site Name	Agencies	Site Key
0100 (FF)	Preschool/Special Class over 2.5 hours	1111910	Center based on 2.5 hours	SED	
0100 (FF)	Preschool/Special Class over 2.5 hours	1111910	Center based on 2.5 hours	SED	
0130 (FF)	Preschool-Sp Ed/Instructors Teacher	1111913	Pre Sch, Spec ed	RFF	
0130 (FF)	Preschool-Sp Ed/Instructors Teacher	1111913	Pre Sch, Spec ed	SED	
0130 (FF)	Preschool-Evaluations	1111913	Preschool E-valuators	SED	
0130 (FF)	Preschool-Evaluations	1111913	Preschool E-valuators	SED	
3000 (FF)	Federal Grants (01)	1111900	E11 Grants	SED	
3000 (FF)	Federal Grants (01)	1111900	E11 Grants	RFF	
1700 (00)	Advocacy/Support Services	1111276	OMH Shoulders	OMH	
1700 (00)	Advocacy/Support Services	1111050	OMH Answers	OMH	
2100 (00)	Clinic Treatment	1111052	Burn Street Clinic	OMH	
9000 (00)	Community Residence, Children & Youth	1111920	Regency House	OMH	

**Funded by:**       **Site Key:**       **Address:** 53 Brun Street  
**Filter program codes for:**       **City:** Syracuse  
**Program:** 0100 - Preschool Special Class over 2.5 hours per day (SED)      **State:** New York  
**Index:** FF      **Zip:** 13210-2230  
**Site Code:** 1111910      **Location:**       **County:** Onondago 31  
**Site Name:** Center based on 2.5 hours

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# Completing Your CFR



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# 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

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ITEM DESCRIPTION	Value
Provider Agency Name	Any Agency
Provider Agency Address Line 1	24Phlips St
Provider Agency Address Line 2	
Provider Agency City	Syosset
Provider Agency State	New York
Provider Agency Zip Code	12011-2289
Provider Agency Code	00000000
Provider Agency County	Ontonagon
School Code	
Provider Ownership Type	Not for Profit
Please check the box if the agency address changed from the prior reporting period.	<input type="checkbox"/>
STANDARD COUNCIL TYPES IN NUMBERS	00 2145200
Contact Courtesy Title	CEO
Contact First Name	Sam
Contact Last Name	Swales
Contact Telephone Number	315 355-6555 Ext: 123
Contact Title	CEO
Contact E-mail Address	sswales@anyagency.org
Contact FPO Number	315 355-4444 Ext: 123
Please check the box if the person to contact changed from the prior reporting period.	<input type="checkbox"/>
Date Signed	04/12/2013
Director Courtesy Title	Ms.
Director First Name	May
Director Last Name	Remold
Director Title	Executive Director
Director Phone Number	315 355 7775 Ext: 133
Chief Executive Officer E-mail Address	mremold@anyagency.com
Please check the box if the Chief Executive Officer changed from the prior reporting period.	<input type="checkbox"/>
Claims Contact Courtesy Title	Ms.
Claims Contact First Name	Sally

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## 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

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## 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

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## CFR Schedules: Overview cont.

### **CFR-3** (Full CFR only)

- Agency Wide Schedule
- Details Agency Administrative Costs on Page 3.1
- Aggregates Operating Costs Necessary for Ratio Value Allocation Calculation on Page 3.2

### **CFR-4** (All CFR Types)

- Both Program Site Level Reporting and Agency Administration Reporting
- Collects Personal Services Costs (Hours Paid and Amounts Paid) and calculates FTEs by Job Title
- Total Amounts Paid Carry Forward to CFR-1 or CFR-3

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## CFR Schedules: Overview cont.

### **CFR-4A** (Full CFR only)

- Program Site Level Schedule
- Collects Hours Paid for Direct Care and Clinical Services Provided by Independent Contractors
- Total Amounts Carry Forward to CFR-1

### **CFR-5** (Full and Abbreviated CFR)

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

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## CFR Schedules: Overview cont.

### **CFR-6** (Full and Abbreviated CFR)

- Agency Wide Schedule
- Collects Data on the Governing Authority, Highest Paid Employees and Highest Paid Independent Contractors

### **DMH-1** (Full, Abbreviated and Art. 28 Abbreviated CFRs)

- Summarizes Expenses, Revenues and Units of Service by Program Type
- Data Carried forward from CFR-1

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## CFR Schedules: Overview cont.

### **DMH-2** (All CFR Types)

- Program Type Reporting (Contract Type for OPWDD)
- State Aid Claiming Schedule

### **DMH-3** (All CFR Types)

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

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## CFR Schedules: Overview cont.

### **Supplemental Schedules** (Full CFR only)

- Collects Additional Supporting Data Required for Programs Certified/Funded by a Specific State Agency

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## Steps to a Successful CFR Submission

1. Download NYS CFRS Software.
2. Define provider and program sites.
3. Perform data entry for all schedules.
4. Validate submission to get Document Control Number (DCN).
5. Make any changes required by CEO and/or CPA and revalidate.
6. Have CFR certified by CPA and CEO (just CEO if CPA certification is not required).
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 NYS Agencies.

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## 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.

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## 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.

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**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.**

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### 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 DMH State Agency.*** The schedule signed must have the same DCN as the CFR submitted via the Internet.

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### CFR-iii 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.

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## CFR-iii 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.

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## A Full CFR consists of up to three sections:

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

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## CFR-4 Personal Services

- 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).
- A separate schedule CFR-4 is completed for the agency administration personal services expenses for your entire agency (Position Title Codes 600-699).
- 100% of the amounts paid for agency administration staff **must** be reported.

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### 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

67

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### CFR-4 cont.

- Only salaried employees of your agency are reported on this schedule (those individuals receiving W-2s for tax purposes).
- 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 but no more than 45 hours per week.

68

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### CFR-4 cont.

- The Hours Paid, FTE's and Amount Paid totals are shown by column.
- Where applicable, employees hours and salary paid should be allocated between programs and/or position titles.

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## 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:

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

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The screenshot shows the 'SCHEDULE CFR - 4' window with the following data table:

Position	Standard Workweek				Hours Paid	FTE	Amount Paid	State Agency Total for all programs		
	35	37.5	40	Other				Hours Paid	FTE	Amount Paid
718 - Teacher - Special Education	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2,421	1,338	60,037	6,247	34,432	
225 - Teacher Aide	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4,042	2,227	40,653	8,084	4,440	
221 - Therapist - Occupational	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	44	0.022	855	56	3,029	
234 - Therapist - Physical	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	677	0.458	20,892	2,362	1,156	
226 - Therapist - Speech	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	558	0.421	20,030	2,460	1,260	
501 - Program or Site Director	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	453	0.218	9,873	1,163	6,960	

Total Hours Paid, FTE, and Amount Paid for Positions: 8,795 4,735 152,488

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## CFR-4 cont.

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

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## 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).
- Contractors are defined as those individuals receiving a 1099 for tax purposes.
- Position title codes are found in Appendix R.
- Report Hours Paid and Amount Paid. The Hours Paid field cannot be left blank.
- Total contracted direct care and clinical personal services carries forward to CFR-1, line 35.

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## Any Questions So Far?



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## Let's take a Break!

[Click Here to Start Timer](#)



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**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 the CFR to be rejected
  - See Appendices E-H for guidance
  - Transfers from OMH-1 for OMH sites

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**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.

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**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.

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**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)

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**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.

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**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.

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**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.

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**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 guidance on capitalization & depreciation.

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**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".

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**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.

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**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.

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**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

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**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.

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**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**.

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**CFR-1**  
Expenses: CFR-1.4

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

- To/From Day Treatment/Day Habilitation/Pre-Voc Transportation revenue is to be reported separately from the remainder of the program rate on either CFR-1 Line 76 (Transportation, Medicaid) or on CFR-1 Line 77 (Transportation, Other) under the Day Hab, Day Treatment and/or Pre-Voc program as appropriate.

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**CFR-1**  
Expenses: CFR-1.4

Lines 68c & 68d: OPWDD ONLY:

- There were no add-ons for education or day services during the 01/01/2012 – 12/31/2012 fiscal reporting period therefore, "0" should be entered on both CFR-1 Lines 68c & 68d for ICF/DD programs.

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**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.

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**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.

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**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.

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**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.

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**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.
  - Include revenue for non-Medicaid eligible individuals under pre-defined "OPWDD State Paid"

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**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.

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**CFR-1**  
Revenues: Other Lines

- Each Revenue category has an "Other" line for miscellaneous items:
  - > Line 94, Other Revenue
  - > Line 98, Other GAAP Adjustments to Revenue
  - > Line 104, Other Non-GAAP Adjustments to Revenue
- 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".

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**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.

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## CFR-2 cont.

- 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.

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## CFR-2 cont.

- 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.

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## CFR-3 Agency Administration

- All agency administration costs for the entire provider agency are reported on a single CFR-3 schedule when completing a Full CFR.

Note: Abbreviated CFR filers complete the Agency Administration Worksheet in lieu of a CFR-3.

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**CFR-3**  
**Agency Administration cont.**

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.

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**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

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**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 labelled 'All items less than \$5,000'.
  - Asset development costs should not be included on this line.

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**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’.

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**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’.

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**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.

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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.

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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.

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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.

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## Agency Admin Ratio Value Step 2

- 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.

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## Schedule CFR-3 Final thoughts:

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

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## 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.

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### CFR-5 cont.

- 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.

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### CFR-5 cont.

- **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 details the costs of the related party.

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### CFR-5 cont.

- 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.
- 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.

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**CFR-6**  
**Governing Board and Compensation Summary**

- 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.

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**CFR-6 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,
  - fringe benefits,
  - other benefits, and
  - contracted payments

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**CFR-6 cont.**

- Item 4 requests information on the 5 highest paid independent contractors providing any type of service to the provider agency.
- There are pre-defined items for services of a professional nature (Accounting, Legal and Medical).
- Additional types of services can be added to the line details box.
- The threshold for Item 4 is \$50,000
- Independent contractors may be individuals ***or*** firms.

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## CFR-6 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".

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## Changes for 2012

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

The CFR Transmittal Letter is available online at:

[http://www.oms.nysed.gov/rsu/Manuals\\_Forms/Manuals/CFR.html](http://www.oms.nysed.gov/rsu/Manuals_Forms/Manuals/CFR.html)



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## Supplemental Schedules and Important Notes for 2012



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## 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 were posted for public comment earlier this year and have since been revised based on the comments received.
- Once regulations have been promulgated more specific guidance will be given regarding cost reporting and state aid claiming.

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## 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.

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## 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.

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## OASAS Changes for 2012

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

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## OASAS Changes for 2012 cont.

- 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).

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## 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 on schedule DMH-2 using the ratio value methodology.
- Questions regarding implementation of this policy should be directed to your OASAS Field Office Program Manager.

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### 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.

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### 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!

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### 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.

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## Important OMH Notes

- 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.

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## Important OMH Notes 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.

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## OMH Changes for 2012

- 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
  - 4800 – Children and Youth Assertive Community Treatment
  - 6140 – Transitional Business Model

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## OMH Changes for 2012

- The following program code has been **deleted** from Appendix F of the CFR Manual:  
0790 – C&F Clinic Plus Outreach and Screening Services
- The name, description and/or units of service definition for the following program code has been **modified** in Appendix F of the CFR Manual:  
1320 – Vocational and Educational Services – Children and Family.

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## OMH Changes for 2012 cont.

- 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.

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## OMH Changes for 2012 cont.

- The following funding source codes have been **added** to Appendix N:  
570 and 570M.
- The following funding source code has been **deleted** from Appendix N:  
46S.
- The following position title code has been **added** to appendix R:  
356 – Early Recognition Specialist (ERS)

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## OMH Changes for 2012 cont.

### 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.

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## OPWDD-1

### Schedule of Services-ICF/DDs Only

- Each ICF/DD site requires a separate schedule (program codes 0090 and 1090).
- The 7-digit Operating Certificate Number **must** now be entered on OPWDD-1 for program codes 0090 & 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.

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## OPWDD-1 cont.

- 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.
- 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.

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**OPWDD-1**  
**ICF/DD Site Codes**

ICF/DD (30 Beds or Less) – Program Codes 0090 & 0091  
*Related to:*  
 Residential Reserve for Replacement (RRR) – ICF/DD  
 30 Beds or Less) – Program Code 0295 & Add-ons

*Use:*  
 The first 4-digits of your Agency Code + 090

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ICF/DD (Over 30 Beds) – Program Code 1090  
*Use:*  
 The 7-digit Operating Certificate Number

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**OPWDD-2**  
**ICF/DD Medical Supplies**

For all ICF/DD sites:

- If medical supplies were purchased by the ICF/DD (OPWDD-1, Line 6 – Other Medical Supplies, Column 2 or Column 3), OPWDD-2 **must** be completed.
- Site specific reporting is required.
- Check the box next to each Medical Supply listed that was included in the cost reported on OPWDD-1, Line 6 – Other Medical Supplies.

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**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.



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### OPWDD-3 cont.

- 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.

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### OPWDD-4

#### Fringe Benefit and Program Administration Expense Detail

- This schedule is only required if certain Medicaid funded program types are reported (refer to the CFR Manual for list)
- NYS CFRS Software is programmed to only display applicable program types.

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### OPWDD-4 cont.

- Total fringe benefits reported on OPWDD-4, Line 10 **must** equal the amount on CFR-1, Line 20 – Total Fringe Benefits for staff reported under Position Title Codes series 100, 200, 300, 400 & 500.
- Program administration costs shown on OPWDD-4, lines 11- 26 **must** equal the portion of the corresponding CFR-1 lines that are program administrative in nature.

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## Important OPWDD Notes CFR Reporting and Software Changes for ICF/DD Programs

- Providers operating ICF/DD programs should refer to the September 14, 2012 letter sent by OPWDD providing information on CFR reporting and software changes for these program types.
- 07/01/2011 ICF/DD (30 Beds or Less) rates, though not paid to providers, are official rates and should be used for CFR preparation and financial statement revenue recognition purposes.

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## Important OPWDD Notes

### 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.

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## OPWDD Changes for 2012

- When the ICF provider is contracting with another agency to provide Day Services:
  - Track Day Hab or Pre Voc or SEMP as one program in your general ledger.
  - For CFR reporting purposes, the expense/revenue/units of service for Day Hab or Pre Voc or SEMP services provided to individuals that do not reside in an ICF should be reported under either 0223, 0224, 0225, 0226, 0227 or 0214, as appropriate

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## OPWDD Changes for 2012 cont.

- For CFR reporting purposes the revenue/expense for service provided to individuals residing in an ICF that are not directly billed to OPWDD should be reported on CFR-2, Column 7.
- Although units of service provided to individuals residing in an ICF should be tracked and used as the basis for an allocation of revenue/expense allocated to CFR-2, Column 7, these units of service for individuals residing in an ICF should not be reported on the CFR.

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## OPWDD Changes for 2012 cont.

### ICF/DD Programs

- Effective 01/01/2012, ICF/DD (30 Beds or Less) Programs (program codes 0090 and 0091) will be reporting their expenses on the CFR on a program specific basis.
- ICF/DD (Over 30 Beds) Programs (program codes 1090 and 1091) will continue reporting on a site specific basis.
- Supplemental schedules OPWDD-1 and OPWDD-2 will continue to be reported on a site specific basis for both ICF/DD programs (0090 and 1090).

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## OPWDD Changes for 2012 cont.

- The following program codes have been **added** to Appendix G of the CFR Manual:
  - 0238 – HCBS Community Habilitation (Phase II)
  - 7090 – VOICF/DD Day Services (operated by an ICF/DD provider)
  - 7091 – VOICF/DD Day Services (not operated by an ICF/DD provider)
- The following program codes have been **deleted** from Appendix G of the CFR Manual:
  - 3090 – VOICF/DD School District Contract

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## OPWDD Changes for 2012 cont.

- The following funding codes have been **deleted** from Appendix N of the CFR Manual:  
095 – FMAP  
184 – Health Care Adjustment VI
- The definition of a Unit of Service (UoS) for program code 0416 – HCBS Waiver Plan of Care Support Services (PCSS) has been **changed** to one (1) UoS equals one (1) month with an annual minimum of two (2) UoS and a maximum of four (4) billable UoS per individual.

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## 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.

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## SED-1 cont.

- 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).

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**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.

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**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

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**SED Changes**

- The definitions of the following Supervising Teacher position title codes have been modified in Appendix R of the CFR Manual:  
215 518

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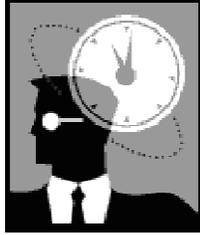
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# Time for a Break!

[Press Here to Start Timer](#)



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# State Aid The Claiming Schedules !



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Provider State Aid claims consist of the following CFR schedules:

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

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**Due dates for Direct Contract  
Final Claims:**

OASAS      05/01/13  
OMH        05/01/13 \*  
OPWDD     05/01/13 \*

**\* With Extension 06/01/13**

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**Due dates for LGU  
Final Claims:**

OASAS      05/01/13  
OMH        05/15/13 \*  
OPWDD     05/15/13 \*

**\* With Extension 06/15/13**

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**Due dates for Direct Contracts  
funded on a non-standard  
Reporting Period:**

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

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## County/NYC Submission Requirements for Final 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.



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## 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 certification schedules and one (1) paper copy of schedule DMH-2 to the OASAS Bureau of Financial Management.

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## OASAS Submission Requirements for Final Claims

### By Counties/NYCDoHMH

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

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## 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 final claim schedules are sent to the OMH Contract and Claims Unit in Albany

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## 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.

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## OPWDD Submission Requirements for Final Claims

By Counties

- Paper copies of all local contract funded service providers' final claim schedules, an LGU Fiscal Summary (CQR-3) 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.

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## 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.

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## 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 reported on the accrual basis of accounting.

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## 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.
- A basis of accounting other than accrual (modified accrual or cash) may be used if approved in your budget.
- Fields for contract type, contract number and the breakdown of deficit funding information are included.

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## 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.

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## DMH-1 Summary

- Information already entered on CFR-1 carries forward to DMH-1.
- 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.
- If you operate a shared program, units of service for the appropriate state agencies **must** be entered on DMH-1, lines 3-5.

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## DMH-1 Summary cont.

- Equipment costing \$5,000 or more and having a useful life of 2 or more years **must** be depreciated.
- Agency administration is distributed between NYS Agencies and their programs using the Ratio Value Allocation Methodology.
- The DMH-1 cannot be used as a State Aid claim schedule.
- Data can be transferred from DMH-1 to DMH-2 in the NYS CFRS software.

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## DMH-2 Summary

- The DMH-2 **must** be used as the final State Aid claim.
- 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.
- The DMH-2 can be completed on the full accrual, modified accrual or cash basis of accounting.
- Fiscal information is reported by program code an index.

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## DMH-2 Summary cont.

- A contract type – direct or local – must be selected.
- A contract number **must** be entered for each program reported.
- 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.
- A method of accounting **must** be selected for each program reported.

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The screenshot shows the 'SCHEDULE DMH - 2' interface. At the top, it displays 'Provider Agency: 11110 - Any Agency', 'Reporting Period: 1/1/2012 - 12/31/2012', and 'Submission Type: Full'. Below this, there are dropdown menus for 'State Agency' (set to '1 - DMH'), 'County' (set to 'Shondaga - 28'), and 'Program' (set to '2100 (00) Clinic Treatment').

The 'Expenses' section is expanded, showing a table with columns for 'Line No.', 'ITEM DESCRIPTION', 'Cost Codes', and 'Value'. The table contains the following data:

Line No.	ITEM DESCRIPTION	Cost Codes	Value
1	Accounting Method		00000000
2	State Contract Number (LJ) Contract Number - Local	00200	00000000
3	Program Type	00072	00000000
4	Program Code (Program Code Index)	00000	00000000
<b>EXPENSES</b>			
5	Personal Services	10013	
6	Variable-rate Benefits	10020	
7	Fringe Benefits	10030	
8	Direct Travel Personal Services (OTPS)	10040	
9	Equipment - Provider Paid	10050	
10	Property - Provider Paid	10060	
11	Supplies Administration	10080	
12	Adjustments/Non-Allowable Costs (Enter Required)	10090	
13	Total Adjusted Expenses (Lines 5-11 minus 12)	10299	

At the bottom of the window, there are buttons for 'Change County', 'Go To...', 'Save', 'F5: Update', 'Cancel', 'Delete', and 'Quit'. The page number '186' is visible in the bottom right corner.

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# IMPORTANT!

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

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## DMH-2 Summary cont.

- Agency administration is distributed between NYS Agencies using the Ratio Value Allocation Methodology.
- 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.

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## DMH-2 Summary cont.

- Equipment may be expensed rather than depreciated.
- OASAS does **not** allow the claiming of vacation leave accruals or depreciation related expenses for State Aid reimbursement.
- Revenue detail **must** be provided on the "Other" lines (29, 33 & 39). Approved NYS CFRS software provides line detail boxes to enter this data.

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## 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.

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The screenshot shows the 'SCHEDULE DMH-2' window with a list of revenue lines. A dialog box titled 'CFRS - Line Details' is open for line 20. The dialog box contains the following information:

Description	Detail Value
Non-Medicaid CTRP Fee year:	
ICM Equipment	
ICM Prep years	
ACT Prep years	
Approved 25th Revenue	
Federal Salary Sharing	
CSP Reserve Floor Years	
Level11 COPPS Prior Year	150
Level11 COPPS Prior Years	

Worksheet Total: 1,300

The screenshot shows the 'SCHEDULE DMH-2' window with a list of revenue lines. A dialog box titled 'CFRS - Line Details' is open for line 17. The dialog box contains the following information:

Description	Detail Value
Base Medicaid	80485
Level11 COPPS	0
CSP	75529
Level11 COPPS	0

Worksheet Total: 680,362



if you make any changes to the data on CFR-1, CFR-3 or CFR-4 after transferring data from DMH-1 to DMH-2 you must go back and re-transfer the data.

Schedule DMH-2 is **not** automatically updated.

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## DMH-2 Summary cont.

- Net operating cost is calculated on Line 43.
- Provider needs to enter data on how net operating cost is funded on lines 44-48.
- Must enter shares of State, Local Government, Service Provider Share and Non-Funded
- Line 43 **must** match line 49!

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Provider Agency: 11110 - Any Agency      SCHEDULE DMH - 3      Ad To Localities And Direct Contracts  
Reporting Period: 1/1/2012 - 12/31/2012      Program Funding Source Summary  
Submission Type: Full

State Agency: 01 - DMH      County: 03 - Onondaga - 38      Program: 0001 (00) - Community Residence, Children's

Funding Source Summary      Statistics      Summary Totals

Funding Source: 0928 - Children CR Operating (DMH Crpt)      Contract Type:  Direct Contract (Contract directly with a State Agency (SASAS/DMH/))  
 Local Contract (Contract through approval letter with a county)

Line No.	ITEM DESCRIPTION	Cost Codes	Value	Program Totals for County
2	Program Type	00073	Community Residence	
3	Program Code (Program Code/Inst)	00013	7000 (00)	
8	Revised Check:			
9	FUNDING SOURCE CODE		Children CR Operating	
10	Number Persons Served/Month	00000		
11	Number Units of Service	00000	2,000	
12	Total Adjusted Expenses	00000	606,546	
13	Net Applied Net Revenue	61000	606,546	
14	Net Operating Costs	62000	0	
15	Contract Number (State/LSU) - State	00000	000363	

Change Funding Source      Change County      Go To...      Save      Validate      Cancel      Delete      Close      185

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### 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.

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### DMH-3 Summary cont.

- 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.

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### 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

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# Got all that?



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If you have any questions or require additional assistance in completing your 2012 CFR, please contact the appropriate NYS Agency at the number listed in Section 8 of the 2012 CFR Manual.



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## State Agency Points of Contact

<b>OASAS</b>	CFR:	518-485-2207
	State Aid:	518-457-3562
<b>OMH</b>	CFR:	518-473-3572
	State Aid:	518-473-7885
<b>OPWDD</b>	CFR:	518-402-4275
	State Aid:	518-402-4321
<b>SED</b>	CFR:	518-474-3227

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## Web Pages

**SED**

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

**OMH**

[www.omh.ny.gov/omhweb/finance/main.htm](http://www.omh.ny.gov/omhweb/finance/main.htm)

**OASAS**

[www.oasas.ny.gov/cfr/index.cfm](http://www.oasas.ny.gov/cfr/index.cfm)

**OPWDD**

[www.opwdd.ny.gov](http://www.opwdd.ny.gov)

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## Any Questions?



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Thank you for attending  
the 2012  
Comprehensive CFR Training



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