

**Welcome to CFR Training
Getting Started & 2012 Changes**





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

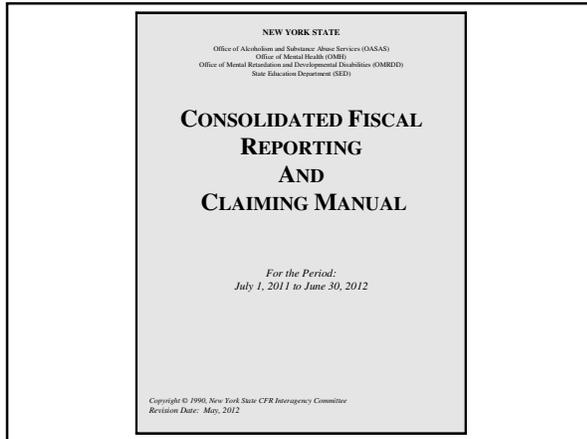


- To discuss CFR Manual and resources available to complete the CFR.
- A brief overview of the CFR reporting process.
- Where to find information.
- Whom to call with additional questions.

The CFR Manual contains:

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

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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

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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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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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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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New York State - Consolidated Fiscal Reporting System - (401 A17) - (Program Site Definition)

Submissions Definitions Code Subsequent Items Payments/Agencies Supplementals Reports Links Help Home Exit

Provider Agency: 11110 - Any Agency **Maintain Program Sites** **Update an existing Program Site**
Reporting Period: 1/1/2012 - 12/31/2012
Submission Type: Full
 Apply SED ratio value waiver?

Select a site to update

Program Code Index	Program Name	Site Code	Site Name	Agencies	Site Key
9100 (FF)	Preschool-Special Class over 2.5 hours	1111910	Center based on 2.5 hours	SED	
9100 (SE)	Preschool-Special Class over 2.5 hours	1111910	Center based on 2.5 hours	SED	
9130 (FF)	Preschool-Sp Ed Itinerant Teacher	1111913	Pre, 5ch, Spec ed.	SED	
9130 (S)	Preschool-Sp Ed Itinerant Teacher	1111913	Pre, 5ch, Spec ed.	SED	
9130 (FF)	Preschool-Evaluations	1111913	Preschool Evaluators	SED	
9130 (S)	Preschool-Evaluations	1111913	Preschool Evaluators	SED	
9800 (FF)	Federal Grants (611)	111380	611 Grants	SED	
9800 (S)	Federal Grants (611)	111380	611 Grants	SED	
1760 (OO)	Advocacy/Support Services	1111276	OMH Shoulders	OMH	
1760 (OO)	Advocacy/Support Services	1111050	OMH shoulders	OMH	
2100 (OO)	Care Treatment	1111052	Bare Street Clinic	OMH	
2090 (OO)	Community Reinforcement Children & Youth	1111975	Ragony House	OMH	

Funded by: OMH **Address:** 53 Burn Street
 SED **City:** Syracuse
Filter program codes for: **State:** New York
Program: 9100 - Preschool Special Class over 2.5 hours per day (SED) 1
Index: FF **Zip:** 13210-2530
Site Code: 1111910 **Location County:** Onondago St
Site Name: Center based on 2.5 hours

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
Provide Agency Name	Any Agency
Provide Agency Address Line 1	24 Philip St
Provide Agency Address Line 2	
Provide Agency City	Syracuse
Provide Agency State	New York
Provide Agency Zip Code	13211-2819
Provide Agency County	Onondaga
School Code	0110200
Provide Business Type	Not to Print
Please check the box if the agency address changed from the prior reporting period.	<input type="checkbox"/>
FEDERAL EMPLOYER ID NUMBER	01-7345278
Contract Country Title	SA
Contract First Name	July
Contract Last Name	Swales
Contract Telephone Number	715-965-9995 Ext 122
Contract Title	Sr Accountant
Contract E-mail Address	jswales@anyagency.org
Contact FIC Number	715-265-6666 Ext
Please check the box if the person to contact changed from the prior reporting period.	<input type="checkbox"/>
Claim Contact	04/13/2013
Director Country Title	Ms.
Director First Name	May
Director Last Name	Pharris
Director Title	Executive Director
Director Phone Number	715-265-6775 Ext 130
Chief Executive Officer E-mail Address	maym48@anyagency.com
Please check the box if the Chief Executive Officer changed from the prior reporting period.	<input type="checkbox"/>
Claims Contact Country 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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Web Pages

SED

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

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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

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Any Questions?



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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



Supplemental Schedules and Important Notes for 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 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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Line No.	ITEM DESCRIPTION	TOTAL VISITS	REVENUE EARNED BY PAYOR
Payor:			
1	Medicare Only	227	
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	280	
9	Other Private Insurance	562	
10	Uncompensated Care (Employer and Donor/Relative)		
Uncompensated Care:			
11	Uncompensated Care Not Including Out-patients	501	
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)	6,613	
16	Units Equivalent to Uncompensated Care Reimbursement (Sum Lines 11-14)	526	
17	Uncompensated Care Visits (Line 10 as Percent of Total Visits (Line 15))	5	

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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.

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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

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 Monthly 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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More Questions?



Thank you
for attending the 2012
Getting Started and CFR
Changes Training