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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 the schedules included in Consolidated Fiscal Reports (CFR) and the information contained in them.
- Provide guidance on cost reporting and state aid claiming policies and principles.

The CFR is used as:

A year-end cost report
and
A year-end state aid claiming document

Cost Report Information

CFR cost report information is used to:

- document service provider expenses and revenues using standard, GAAP-based principles and business rules
- set rates or fees for certain types of program services
- develop cost of living increases
- develop and inform fiscal policy decision making
- provide information to outside stakeholders such as the NYS Legislature, Office of the State Comptroller, OMIG and the Governor's office.

State Aid Claim Information

CFR state aid claim information is used to:

- determine approved annual state aid for net deficit funded program services
- make adjustments to GAAP-based expenses and revenues allowed for in net deficit funding
- allocate total program net deficit amounts to one or more funding sources/appropriations

Successfully Completing Your CFR



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.

Agency Definition Information

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

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

Agency Definition Information cont.

- The name of the county where your agency's central 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.

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.

Current submission definition: Reporting Period: 1/1/2012-12/31/2012
 Submission Type: Full
 Provider Agency Code: 11110
 State agencies: 0984 SED

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 Phyllis St
 Address 2:
 City: Syracuse
 State: New York
 Zip: 13211-2319
 County: Onondaga - 34
 Federal employer ID: 01-2345678
 Please check the box if the agency address changed from the prior reporting period:

Type of ownership: [None/Part]

Footer: Create Date/Time: 5/13/2012 1:25:44 PM | Cycle Code: 20120 | DCN: 51022252 | SUB: Full | Auto Calc On

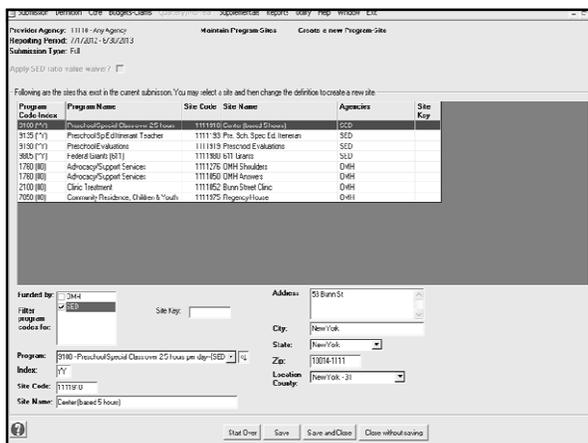
Program Definition Information cont.

- 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.

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.



Important Tips on Financial Record Keeping

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

Important Tips on Financial Record Keeping cont.

- Program payroll and fringe benefits should be reconciled to the general ledger on a monthly or quarterly basis.
- The hours and amounts paid to staff working in more than one (1) job function and/or program should be maintained to ensure the accurate allocation of costs.
- Expenses and revenues should be monitored on a regular basis and compared against approved budgets.

CFRs can consist 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.

CFR Schedules: Overview

CFR-i (All CFR Types)

Identifying information and Certification by CEO

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

Certification by Independent CPA

CFR-iii (All CFR Types)

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

CFR Schedules: Overview cont.

CFR-1 (Full CFRs only)

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

CFR-2 (Full and Abbreviated CFRs)

- > Agency Wide Summary Schedule
- > Data carried forward from CFR-1 in Full CFRs and DMH-1 in Abbreviated CFRs

CFR Schedules: Overview cont.

CFR-3 (Full CFRs 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, DMH-1 or CFR-3

CFR Schedules: Overview cont.

CFR-4A (Full CFRs 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, Abbreviated and Mini-Abbreviated CFRs)

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

CFR Schedules: Overview cont.

CFR-6 (Full and Abbreviated CFRs)

- 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 in Full CFR submissions

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

CFR Schedules: Overview cont.

Supplemental Schedules (Full CFRs only)

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

Recommended order of Core Schedule completion in Full CFRs:

- 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

Recommended order of Core Schedule completion in Abbreviated CFRs:

- | Abbreviated | Art. 28 Abbreviated | Mini-Abbreviated |
|-------------|---------------------|------------------|
| CFR-4 | CFR-4 | CFR-4 |
| DMH-1 | DMH-1 | CFR-5 |
| CFR-5 | | |
| CFR-2 | | |
| CFR-6 | | |

CFR-i
Agency Identification
and Certification Statement

- The name, phone number and email address of your agency's Executive Director/CEO and the person or persons to contact with questions regarding the cost report and claim schedules are required.
- Must be signed by the Executive Director/CEO. **Signed and dated CFR-i must be sent directly to each funding NYS Agency.** The schedule signed must have the same DCN as the CFR submitted via the Internet.

CFR-i cont.

- CFR-i schedules signed by anyone other than the Executive Director/CEO may not be accepted.

CFR-ii/CFR-iiA
Accountant's Report

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



A Full CFR requires CPA certification in almost all cases.

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

These exceptions are rare.

CFR-iii

Certification Statement

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

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 Executive Director/CEO to the funding NYS Agency(ies) at the same time you send your CFR-iii to the county.

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 sent directly to each funding DMH State agency.
- The signed CFR-iii **must** have the same DCN as the electronically submitted CFR.

CFR-4
Personal Services

- All CFR submission types.
- 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).

CFR-4 cont.

- 100% of the amounts paid for agency administration staff **must** be reported.
- Only salaried employees of your agency are reported on this schedule (those individuals receiving W-2s for tax purposes).
- Position title codes and titles may be specific to NYS Agencies or program types.
- Position title codes and titles are listed in Appendix R.
- The standard work week must be at least 35 hours but no more than 45 hours per week.

CFR-4 cont.

- The Hours Paid, FTE's and Amounts Paid are totalled by column.
- The total personal services for each program/site carries forward to:
 - CFR-1, line 16 in Full CFRs
 - DMH-1, line 6 in Abbreviated and Article 28 Abbreviated CFRs
- The total personal services for agency administration staff carries forward to CFR-3, line 1 in Full CFRs.

CFR-4 FTE Calculation

- 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:

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

CFR-4 Position Title Codes General Staffing Categories

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

CFR-4 Position Title Codes Determination Principles

- Use position title codes and titles that best reflect the job function performed and where appropriate, the education and licensing requirements of the position.
- Position tile codes and titles used should not be based solely on employer designated job titles, classifications or professional licensure.
- Where applicable, employees hours and salary paid should be allocated between programs and/or position titles.

CFR-4 Position Title Codes Allocation Methodologies

- Staff salaries and associated fringe benefits should be allocated for employees working in more than one program and/or performing more than one job function.
- Actual hours of service (direct charge) is the preferred statistical basis for allocating these costs.
- Where actual hours of service are unavailable, time studies are the required method of allocation for most job functions.

CFR-4 Position Title Codes Allocation Methodologies

Time Studies

Appendix L defines the minimum standards required for an acceptable time study.

- The time study must encompass at least two (2) full weeks per quarter of the fiscal reporting period.
- Each week selected must be a full week (Monday to Friday, Monday to Saturday, or Sunday to Saturday).

CFR-4 Position Title Codes
Allocation Methodologies

Time Studies cont.

- The weeks selected must be equally distributed among the months of the fiscal reporting period, e.g., week 3 and 4 in March, week 2 and 3 in June, week 3 and 4 in September, and week 1 and 2 in December.
- No two (2) consecutive quarters may use the same weeks for the study, e.g., week 1 and 2 in March and June.

CFR-4 Position Title Codes
Allocation Methodologies

Time Studies cont.

- The time study must be contemporaneous with the costs to be allocated. Time studies conducted in one (1) fiscal reporting period cannot be used to allocate costs in prior or subsequent fiscal reporting periods.
- The time study must be service provider specific.

CFR-4 Position Title Codes
Allocation Methodologies

- The following additional allocation methodologies are acceptable for the job functions listed:
 - > Housekeeping and janitorial staff may be allocated between more than one program based on the square footage of the space maintained.
 - > Cafeteria staff may be allocated between more than one program based on the meals served to program participants the same as food costs are allocated.

CFR-4A
**Contracted Direct Care and Clinical
Personal Services**

- Position title codes are found in Appendix R.
- Report Hours Paid and Amount Paid. The Hours Paid field cannot be left blank.
- Program totals carry forward to CFR-1, line 35 in Full CFRs.

Any Questions So Far?



[Click Here to Start Timer](#)

Let's take a Break!



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

- Full CFRs only.
- Lines 1 through 6 and 8 carry forward from the program site definition screen.
- Programs receiving Medicaid revenue must report their Medicaid Provider Agreement Number – Line 7a and National Provider ID Number (NPI) – 7b.
- Both numbers should be associated with the program site reported.

CFR-1
Program/Site Data
Units of Service CFR-1.1

- The Units of Service provided by a program are reported on Line 13.
- Not all programs have measurable Units of Service.
- Appendices E – H identify the programs with measureable Units of Service and define the measurement criteria.

CFR-1
Program/Site Data
Units of Service CFR-1.1

- The Units of Service reported in OASAS programs **must** match the Units of Service reported to the OASAS Monthly Service Delivery system (MSD) on form PAS-48.
- Units of Service reported in OMH programs carry forward from the OMH-1 supplemental schedule.

CFR-1
Program/Site Data
Units of Service Principles

- It is critical that Units of Service delivered during the reporting period are captured, counted and reported accurately and correctly!
- Report the Units of Service accrued for dates of service within the reporting period regardless of payment date.
- Report ***all*** of the Units of Service provided within the reporting period both reimbursed and unreimbursed.

CFR-1
Program/Site Data
Units of Service Principles

- Units of Service reported in the CFR should be greater than or equal to the billed Units of Service (most importantly the Units of Service for Medicaid paid claims in the DoH Medicaid Data Warehouse).
- Inaccurate or incorrect reporting of Units of Service may result in rejection of the submitted CFR.

CFR-1
Program/Site Data
Units of Service Principles

- Service providers are expected to:
 - Train staff regarding the appropriate measurement of Units of Service for the program types they run.
 - Ensure that information is recorded at the time the service is delivered.
 - Make data available in the format of the CFR.

CFR-1
Expense Categories

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

CFR-1
Expenses: CFR-1.2

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

CFR-1
Expenses: CFR-1.2 & 1.3

- Line 22: Repairs and Maintenance - Report costs for maintenance and minor repairs. Also report contracts for housekeeping, garbage and snow removal.
- Line 28: Expensed Equipment - Equipment costing less than \$5,000 or having a useful life of less than 2 years. Refer to Appendix O for guidelines.
- Lines 30 - 32: Wages & benefits paid to work program participants.

CFR-1
Expenses: CFR-1.3

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

CFR-1
Expenses: CFR-1.3

- The following Equipment and Property lines relate to the depreciation of assets:
 - Line 44: Depreciation - Vehicle
 - Line 45: Depreciation - Equipment
 - Line 51: Depreciation - Building
 - Line 52: Depreciation - Building/Land Improvements
- Assets costing at least \$5,000 and having a useful life of 2 or more years must be depreciated using the straight line method. Refer to Appendix O for guidelines.

CFR-1
Expenses - Other Lines

- The OTPS, Equipment and Property categories each have an "Other" line for miscellaneous items.
- Information is entered through a line details box.
- Detail is required for individual items costing \$1,000 or more.
- Items less than \$1,000 may be grouped together as "All items <\$1,000 each".

CFR-1
Expenses - CFR-1.4

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

CFR-1
Allocation Methodologies

Food	Meals Served
Repairs and Maintenance	Square Footage
Utilities	Square Footage
Transportation Related	Number of Trips or Mileage
Staff Travel	FTEs
Participant Incidentals	Direct Charge Only
Expensed Equipment	Units of Service
Subcontract Raw Materials	Units of Service Only

CFR-1
Allocation Methodologies cont.

Participant Wages	Units of Service Only
Staff Development	FTEs
Supplies and Materials	Units of Service
Telephone	Number of Lines
Insurance-General	Ratio Value
Other	Units of Service
Capital and Related Costs	Square Footage

CFR-1
Adjustments/Non-Allowable Costs

- Adjustments to reported costs and non-allowable costs are reported on line 66.
- Information is entered through a line details box.
- Detail required:
 - a description of the non-allowable cost
 - the CFR-1 line the non-allowable cost is reported on
 - the dollar amount of the non-allowable cost

CFR-1
**Adjustments/Non-Allowable Costs
cont.**

- Appendix X lists some but not all items of expense considered non-allowable.
- NYS Law and Regulations and the Provider Reimbursement Manual (PRM-15) published by Center for Medicare and Medicaid Standards (CMS) also contain expenses considered non-allowable.

CFR-1
**Adjustments/Non-Allowable Costs
cont.**

- Related party transaction costs in excess of the actual cost to the related party or fair market value (whichever is less) reported on CFR-5 ***must*** be adjusted out here.

CFR-1
Expenses: CFR-1.4

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

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

CFR-1
Expenses: CFR-1.4

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

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

CFR-1
Expenses: CFR-1.4

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

- To/From Day Treatment/Day Habilitation/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.

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.

CFR-1
Revenues: CFR-1.5

- Line 69: Participant Fees
 - Report monies received from program participants in excess of SSI and SSA.
 - SED providers report revenues for non-disabled students in Preschool Integrated programs 9160-9163 and 9165-9169.

CFR-1
Revenues: CFR-1.5

- Line 72 – Medicaid

Please note for OMH:

 - Include COPS up to the 110% limit.
 - COPS thresholds for Clinics do not apply for services rendered after 6/30/2008.
 - Include CSP revenue in the certified program (Clinic Treatment, CDT or Day Treatment) in which it is generated on schedule CFR-1. CSP revenue is handled differently on the DMH-2.

CFR-1
Revenues: CFR-1.5

- Line 74: Other Third Parties
 - For OASAS and OMH: Enter Medicaid Managed Care and Other Third Parties separately in the line details box.
 - For OPWDD and SED: Enter one figure for Other Third Parties in the line details box.
 - This line is for Health Insurance only!
- Line 79 – Federal Grants & Line 80 – State Grants
 - Report revenues received directly from federal agencies or non-CFR state agencies. The grant expenses supported by these revenues should be reported on the appropriate lines of the CFR-1.

CFR-1
Revenues: CFR-1.5 & 1.6

- Line 82: Food Stamps/Food Revenue
 - OASAS & OPWDD: Report Food Stamp revenue received on behalf of program participants.
 - SED: Report revenue received from the National School Breakfast & Lunch program.
- Line 86: Used by OPWDD and SED providers to report prior period rate adjustments.
- SED 1:1 aide tuition revenue should be reported using program code 9230 on line 88, 89, 91 and/or 92.

CFR-1
Revenues: CFR-1.6

- Lines 93 and 103: Net Deficit Funding (the same amount is reported on both lines).
 - Funds received by the LGU from NYS and passed on to the service provider.
 - Funds received directly from NYS via direct contract.
 - Funds received directly from the funding LGU.
- Line 94: Other Revenue:
 - Include SED private pay tuition.
 - Include revenue for non-Medicaid eligible individuals under pre-defined "OPWDD State Paid"

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
- Information is entered through a line details box.
- Detail is required for individual items costing \$1,000 or more.
- Items less than \$1,000 may be grouped together as "All items <\$1,000 each".

CFR-2
Agency Fiscal Summary

- Full and Abbreviated CFRs.
- CFR-2 captures the expenses and revenues for the entire service provider.
- Totals for each state agency are displayed in columns 2 – 5. Shared program totals are reported in column 6.
- Programs not certified or funded by participating NYS Agencies are entered in column 7 (Other Programs) using the same categories.

CFR-2 cont.

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

CFR-2 cont.

- Line item totals for the entire agency are reported in column 1.
- If expenses and revenues reported in Column 1 do not match expenses and revenues reported in your audited financial statements, a reconciliation of the differences **must** be submitted.
- Reconciliation statements **must** be created using approved CFR software. Paper copies **will not be accepted!**
- A reconciliation statement is not required if the reporting period and the financial statement period are different.

CFR-3

Agency Administration

- Full CFRs only.
 - Total 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.

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.

CFR-3
Expense Categories

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

CFR-3
CFR-3.1

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

CFR-3
CFR-3.1

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

CFR-3
"Other" Lines

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

CFR-3
CFR-3.1

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

CFR-3
CFR-3.2

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

CFR-3
CFR-3.2

- Schedule CFR-3 uses a two step process to allocate agency administration costs.
- Step 1: Provider agency administration costs are allocated to each NYS Agency and to 'Other Programs'.
- Program types 0190, 0880 and 0890 are exempt.
- Total Agency Operating Costs (line 49) is the total of lines 43 - 48. This total is carried forward to line 51.

Agency Admin Ratio Value
Step 1

Ratio Value Factor calculation:
 Net Agency Administration (line 50)
divided by
 Total Agency Operating Costs (line 51)
equals
 The ratio value factor (line 52)

Agency Admin Ratio Value
Step 1 cont.

Agency Administration allocation calculation:
 The Ratio Value factor (line 52)
multiplied by
 Operating cost subtotals (lines 43-48)
equals
 The total NYS Agency and Other Programs
 allocation of agency administration expenses
 (lines 53 - 58)

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, 2740, 2850, 2860, 2980, 6910, 6920, 8810 and start-up programs using an index starting with "A" after the four digit program code.
 - OPWDD programs 2091 and 5091.
 - SED Programs 9800-9810 can choose to adjust the agency administration allocation to those program columns.
- The adjusted ratio value factors are shown on lines 65-69.

Schedule CFR-3 Final thoughts:

- All provider agencies have agency administration expenses.
- These expenses need to be allocated to all provider program 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.

CFR-5 Transactions With Related Organizations/Individuals

- Full, Abbreviated and Mini-Abbreviated CFRs.
- 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 providers operating OASAS and/or OPWDD programs.

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.

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.

CFR-5 cont.

- Adjustments to allowable costs **must** be carried forward to:
 - > CFR-1, line 66
 - > CFR-3, line 41
 - > DMH-1, line 13
 - > DMH-2, line 12
- Negative adjustments are not carried forward.

CFR-5 cont.

- 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.

CFR-6

Governing Board and Compensation Summary

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

CFR-6 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

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.

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".

Changes for 2012-13

Changes from the 2011-12 CFR Manual to the 2012-13 CFR Manual & forms are detailed in the 2012-13 CFR Transmittal Letter.

The CFR Transmittal Letter is available online at:

http://www.oms.nysed.gov/rsu/Manuals_Forms/Manuals/CFR.html



Significant Changes for 2012-13

- Schedule CFR-ii has been modified to bring it into compliance with the AICPA's Auditing Standards Board:
 - SAS No. 122, Statements on Auditing Standards: Clarification and Recodification,
 - SAS No. 119, Supplementary Information in Relation to the Financial Statements as a Whole, and
 - the related interpretive publications for these statements on Auditing Standards.

Significant Changes for 2012-13 cont.

- A new field entitled *Certified Financial Statement Period* has been added to the Agency Definition in the NYS CFRS software.
- Providers are required to enter the beginning and ending dates of the period covered by the audited financial statements in this field.
- Please see Section 10.0 of the 2012-13 CFR for more information.

Executive Order 38

Limits on State-Funded Administrative Costs & Executive Compensation

- Beginning as early as June 1, 2013, limits will be imposed on state-funded administrative costs and executive compensation.
- Draft regulations were posted for public comment, revised based on the comments received and have been published in the NYS Register.
- Once regulations have been promulgated more specific guidance will be given regarding cost reporting and state aid claiming.

Supplemental Schedules and Important Notes for 2012-13



Important OASAS Notes

Problem areas:

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

Important OASAS Notes cont.

Problem areas cont:

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

Important OASAS Notes cont.

Problem areas cont:

- Updated, signed certification schedules are not sent to the OASAS Bureau of Healthcare Financing every time a CFR with a new Document Control Number (DCN) is uploaded.

OASAS Changes for 2012-13

- OASAS will accept email submission of CFR certification schedules and provider financial statements.
- Only PDF files will be accepted.
- Financial statements must be a separate file than the certification schedules.
- All certification schedules must be included in a single file.

OASAS Changes for 2012-13 cont.

- The Document Control Number (DCN) on emailed certification schedules must match the DCN of the uploaded CFR files.
- Original signature certification schedules must be kept on file for the required retention period and must be made available upon request.
- The PDF files must follow a specific naming convention.
- Please refer to section 2.0 of the 2012-13 CFR Manual for more information.

OASAS Changes for 2012-13

- Beginning with the July 1, 2012 – June 30, 2013 fiscal reporting period OASAS required 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.

OMH-1

Units of Service by Program Site

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

OMH-2

Medicaid Units of Service by Program Site

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

OMH Changes for 2012-13

- The following program code has been **added** to Appendix F of the CFR Manual:
4800 - Children and Youth Assertive Community Treatment
- The following program code has been **deleted** from Appendix F of the CFR Manual:
0790 - Children and Youth Clinic Plus Outreach and Screening Services (non-licensed program)

OMH Changes for 2012-13 cont.

- The name, description and/or units of service definition for the following program code has been **modified** in 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

OMH Changes for 2012-13 cont.

- The following funding source codes have been **added** to Appendix N:
038A 038B 038C 038E 038F 038G 580
- The following funding source code has been **deleted** from Appendix N:
46S

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.

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.

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

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.

OPWDD-3
HUD Revenues and Expenses

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



OPWDD-3 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.

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.

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.

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.

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.

OPWDD Changes for 2012-13

- OPWDD will accept email submission of provider financial statements.
- Only PDF files will be accepted.
- Financial statements must be submitted as a separate file.
- The PDF files must follow a specific naming convention (i.e. 12345_06_30_2013).
- Please refer to section 2.0 of the 2012-13 CFR Manual for more information.

OPWDD Changes for 2012-13 cont.

- 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

OPWDD Changes for 2012-13 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.

OPWDD Changes for 2012-13 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).

OPWDD Changes for 2012-13 cont.

- The following program codes have been **added** to Appendix G of the CFR Manual:
 - 0238 - HCBS Community Habilitation (Phase II)
 - 0239 - People First Case Studies
 - 0293 - RRR for 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)

OPWDD Changes for 2012-13 cont.

- The following program codes have been ***deleted*** from Appendix G of the CFR Manual:
0190 – Program Development Grants
3090 – VOICF/DD School District Contract
6091 – VOICF/DD Day Program Services

OPWDD Changes for 2012-13 cont.

- 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.
- The description for program code 0291 has been ***modified***.
- The program title for program code 6090 has been ***modified***.

SED-1

Program and Enrollment Data

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

SED-1 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).

SED-4

Related Service Capacity, Need and Productivity

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

SED Program Codes
Early Intervention Program (EIP)

Use existing 9300 program code **OR**

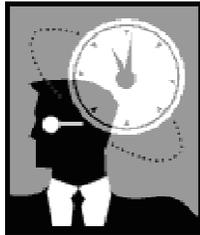
- 9301 – EIP Initial Service Coordination
- 9302 – EIP Ongoing Service Coordination
- 9310 – EIP Screenings
- 9311 – EIP Core Evaluations
- 9312 – EIP Physician Evaluations
- 9313 – EIP Supplemental Evaluations
- 9320 – EIP Home/Comm. Based Individual Collateral Services
- 9330 – EIP Office/Facility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

Important SED Note

- SED still requires the mailing of paper copies of CFR certification schedules and financial statements to the Rate Setting Unit in Albany.

Time for a Break!

[Press Here to Start Timer](#)



State Aid The Claiming Schedules !



Provider State Aid claims consist of the following CFR schedules:

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

Due dates for Direct Contract Final Claims:

- OASAS 11/01/13
- OMH 11/01/13 *
- OPWDD 11/01/13 *

*** With Extension 12/01/13**

Due dates for LGU Final Claims:

- OASAS 11/01/13
- OMH 11/15/13 *
- OPWDD 11/15/13 *

*** With Extension 12/15/13**

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

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

County/NYC Submission Requirements for 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.



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.

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.

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.

OPWDD Submission Requirements for Final Claims

By Direct Contractors

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

OPWDD Submission Requirements for Final Claims

By Counties

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

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

Budget Modifications

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

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

Claims Overview: DMH-1

- DMH-1 information is carried forward from CFR-1. Details of expenses are collapsed into major categories.
- Program sites are collapsed by Program code and Index.
- Expenses and revenues are reported on the accrual basis of accounting.

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.

Claims Overview: DMH-3

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

DMH-1 Summary

- 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.

Line No.	ITEM DESCRIPTION	Cost Codes	Value
14	Palcoart Fees (less SSI & SGA)	40013	
15	Fee & Co.	40029	
16	Home Patel/Public Assistance	40033	
17	Medical	40043	
18	Medicare	40052	
19	Other Third Parties	40073	
20	OPWDD Residential Room and Board/NYS OPTS	40080	
21	Transportation, Medicaid	40090	
22	Transportation, Other	40100	
23	Sales Contract - Total	40143	
24	Federal Grants (Detail Required)	40163	
25	State Grants (Detail Required)	40190	
26	LISE Income Total (DMH and OPWDD only)	40229	
27	Food Stamps (DAGAS, OPWDD)	40240	
28	Net Debit Funded (State/Local Funding only)	40113	
29	Other (Detail Required)	40230	
30	Total Gross Revenues (From Lines 14-29)	40000	

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.

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!

DMH-3 Summary cont.

- Contract numbers **must** be entered.
- Contract type **must** be designated (State or Local).
- For OASAS and OMH, the contract number and type indicated for each program on DMH-2 will be transferred to DMH-3.

DMH-3 Summary cont.

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

DMH-3 Summary cont.

- 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.

DMH-3 Summary cont.

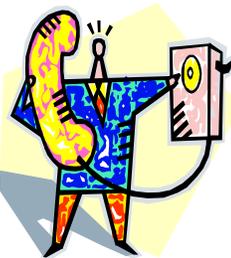
- Total program gross, revenue and net on the DMH-3 **must** equal total program gross, revenue and net on the DMH-2:

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

Got all that?



If you have any questions or require additional assistance in completing your 2012-13 CFR, please contact the appropriate NYS Agency at the number listed in Section 8 of the 2012-13 CFR Manual.



State Agency Points of Contact

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

Web Pages

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

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

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

OPWDD
www.opwdd.ny.gov

Any Questions?



Thank you for attending
the 2012-13
Comprehensive CFR Training



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
