





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

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

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

The CFR is used as:

- A year-end cost report that documents service provider expenses and revenues. Cost report information is used for rate and fee setting, cost of living increases, fiscal analysis and policy development by the NYS agencies, the legislature and the Governor's office.
- and
- A year-end State Aid claiming document that is the basis of payment of your final claim for the CFR period.

Submission Requirements CFR Types

- There are two general categories of CFR submissions: Full CFRs and Abbreviated CFRs.
- Full versus Abbreviated depends on the type of programs operated and the type and amount of funding received.
- To determine the correct CFR submission type to file, check the 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 reporting requirement applies.

Please note:

Service providers are strongly advised to check the appropriate submission matrix each year to verify that their CFR submission type has not changed.



OASAS Email Submission of Certification Schedules & Financials

- 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 Email Submission of Certification Schedules & Financials

- 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.

OMH Submission of Certification Schedules & Financials

In addition to the Internet submission, paper copies of the following items **must** be mailed to the OMH CFR Unit 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 audited financial statements (not required for Article 28 Abbreviated CFRs and Mini-Abbreviated CFRs).

OPWDD Email Submission of Financials

- 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.

SED Submission of Certification Schedules & Financials

In addition to the Internet submission, paper copies of the following items **must** be mailed to the SED Rate Setting Unit as applicable by the due date.

- A signed copy of CFR-i.
- A signed copy of schedule CFR-ii or CFR-iiA.
- A copy of the service provider's audited financial statements.

IMPORTANT

Sending copies of the signed certification pages to the county providing the funding to your agency through a local contract or to the OPWDD DDRO does not fulfill this requirement.

Copies of all required certification schedules signed by your agency **must** also be sent directly to the appropriate NYS Agencies.

For DMH service providers:

- If funded by local contract, check with the county for its specific requirements.
- For OPWDD: Send one paper copy of the complete CFR document to the Regional Office or DDRO, as appropriate.

Reporting Periods (Section 3.0)

- CFR reporting periods are generally based on the geographic location of a service provider's corporate headquarters.
- This training covers the July 1, 2012 through June 30, 2013 fiscal reporting period.

Reporting Periods cont.

- If your agency also has a contract for one or more programs funded on a period different than your agency's standard CFR reporting period, an additional Abbreviated or Mini-Abbreviated CFR must be completed for the non-standard funding period.
- The expenses and revenues for programs funded on a non-standard reporting period that fall within the July 1, 2012 to June 30, 2013 period must also be reported in your agency's 2012-13 CFR.

Due Dates (Section 4.0)

The 2012-13 CFR is due for submission to the applicable NYS Agencies by November 1, 2013.



Extension Requests

- Pre-approved 30-day CFR Extension Requests must be submitted to all affected NYS Agencies by November 1, 2013.
- With the extension, the new CFR due date will be December 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

FYI for OASAS providers



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

Estimated or final claiming schedules are due to OASAS no later than November 1, 2013.

Special note for service providers funded through a local contract:



The Local Governmental Unit (LGU) **may** require you to submit an estimated or final claim **earlier** than the NYS Agency prescribed due date!

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



NYS CFRS Software
(Section 5.0)

- Common software platform for the four CFR state agencies.
- Requires entry of agency information and program site information.
- Only program codes and funding source codes valid for the CFR reporting period can be used.
- Software is updated twice a year. 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 cont.

- NYS CFRS Software allows a single version of the software to be used for current and prior reporting periods.
- The single version of the software can be used for both Upstate and NYC fiscal reporting periods.
- Version 21.0 of NYS CFRS Software **must** be used for completing CFRs and final State Aid claims for the July 1, 2012 through June 30, 2013 fiscal reporting period.

NYS CFRS Software Document Control Number (DCN)

- Approved NYS CFRS Software assigns a unique Document Control Number (DCN) to CFR submissions each time the final validations are run successfully.
- The 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!

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.

CFR Software cont.

- OMH CIT offers on-line training on the use of NYS CFRS Software.
- Providers can sign up for sessions by contacting the OMH Help Desk at:
1-800-HELPNYS
(1-800-435-7697)
or
HelpDesk@omh.ny.gov
- Providers connect by phone and the Internet to participate in the training sessions.

Importing Financial Information Into NYS CFR Software

- Data can be imported into NYS CFRS Software from service provider accounting software.
- A Site Key must be assigned to 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.

Importing Financial Information Into NYS CFRS Software cont.

- Data can be imported 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.

Financial Statements (Section 6.0)

- CPA audited financial statements **are** generally required for submission with Full CFRs and Regular Abbreviated CFRs.
- CPA certified financial statements **are not** required for submission with Article 28 Abbreviated CFRs and Mini-Abbreviated CFRs.

Financial Statements cont.

- CPA audited financial statements should correspond to the CFR reporting period if possible.
- If your agency's corporate fiscal year is different than the CFR reporting period, submit financial statements for the most recent corporate fiscal year.
- The end date of off-cycle financial statements submitted **must** be between July 1, 2012 and June 30, 2013.

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



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

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.

CFR Manual: Sections 8 and 9

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

Any Questions?



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

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

Thank you
for attending the 2012-13
CFR Overview Training


