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## Goals



- ❖ Introduce providers to the CFR Manual and NYS CFRS software.
- ❖ Provide contact information for where to call the NYS agencies with specific questions not covered during this training session.
- ❖ Help providers become familiar with CFR core, claiming and supplemental schedules.
- ❖ Discuss important policies, principles and rules regarding completion of the CFR.
- ❖ Identify any major changes that have occurred since the 2012 CFR.

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## Contact Information

**SED**  
CFR: 518-474-3227

**OMH**  
CFR: 518-473-3572  
State Aid: 518-473-7885

**OASAS**  
CFR: 518-485-2207  
State Aid: 518-457-3562

**OPWDD**  
CFR: 518-402-4275  
State Aid: 518-402-4321

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### The CFR Manual contains:

- ❖ 9 general overview sections
- ❖ a section for each: core, claiming and supplemental schedule
- ❖ numerous appendices containing detailed information
- ❖ CFR Manuals are available online.

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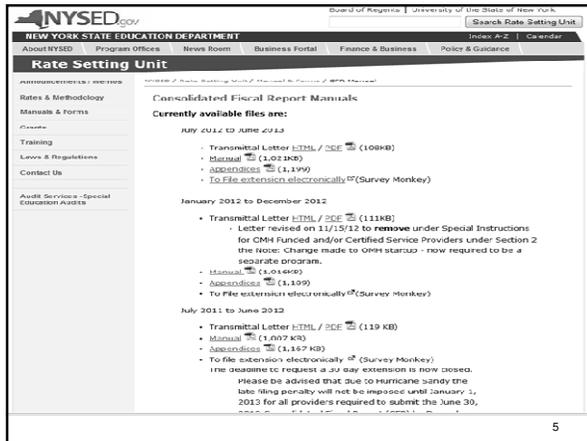
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### The CFR is used as:

- ❖ 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.

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

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**Methods of Accounting**

**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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**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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 **Due Dates** 

- ❖ The 2013 CFR is due for submission to the applicable NYS Agencies by May 1, 2014
- ❖ Pre-approved 30-day CFR Extension Requests must be submitted to all affected NYS Agencies by May 1, 2014.
- ❖ With the extension, the new CFR due date will be June 1, 2014.
- ❖ All extension requests must be submitted electronically. Paper copies will not be accepted.
- ❖ The extension request survey can be found at the SED Website

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**Late submission of a CFR may result in a sanction or penalty being imposed on your agency!**



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**County/NYC Submission Requirements for Final Claims**

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



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**Submission Requirements**

- ❖ CFRs are prepared using NYS CFRS software and submitted via the Internet.
- ❖ In addition to the Internet submission, copies of the following items must be submitted by the submission 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 independently audited provider financial statements (not required for Article 28 Abbreviated CFRs and Mini-Abbreviated CFRs).

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**IMPORTANT**

- ❖ Copies of all required certification schedules **must** be sent directly to the appropriate NYS Agencies.
- ❖ OMH, OPWDD and SED require that paper copies of signed certification schedules be mailed to the designated bureau or unit in Albany.
- ❖ OASAS will accept emailed PDF copies or snail-mailed paper copies of all required certification schedules. Please see Section 2 of the 2013 CFR Manual for specific instructions.

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**Submission Requirements**

- ❖ Beginning with the calendar 2013 fiscal reporting period provider financial statements will be submitted electronically as PDF files through the CFR upload process.
- ❖ Providers unable to submit financial statements in this manner **must** get **prior** approval to mail paper copies of their financial statements from all applicable NYS Agencies.
- ❖ It is expected that consolidated financial statements will be submitted when available.

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### Financial Statements

- ❖ 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 recently completed corporate fiscal year.
- ❖ The end date of off-cycle financial statements submitted must be between January 1, 2013 and December 31, 2013.

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### NYS CFRS Software

NYS CFRS software is available for download at:  
<http://www.omh.ny.gov/omhweb/cfrsweb/default.asp>



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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 program codes and funding source codes valid for the CFR reporting period can be used.
- ❖ Software is updated twice a year.

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### NYS CFRS Software

- ❖ 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 22.0 of NYS CFRS Software **must** be used for completing CFRs and final State Aid claims for the January 1, 2013 through December 31, 2013 fiscal reporting period.

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### NYS CFRS Software Document Control Number (DCN)

- ❖ Approved CFRS software assigns a unique Document Control Number (DCN) to CFR submissions each time the final edits are run successfully.
- ❖ The assigned DCN is stored in the upload data file and is printed on each page of the CFR submission.
- ❖ Backup your data once edits have been passed!

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**Office of Mental Health**  
 Consolidated Fiscal Reporting System (CFRS)

Welcome to the CFRS Home Page ( [Table of Contents](#) )

- It is recommended to back up your database before installing any new software, versions, modifying your system, or uploading CFR data. Please review these [instructions for backing up your CFRS database and restoring your database from a CFRS backup file](#).
- CFRS includes an import feature that allows data to be imported from text files. This will allow you to import financial information from your accounting systems. Use of the data import function is not mandatory; financial information can still be manually entered into CFRS. [Click](#) on how to import a data file and order a free training CD, Reporting Data and CFRS.
- All providers who receive funding from OMH should consider the new [OMH-specific Program Code and Funding Source Code changes](#) for submissions with reporting periods starting on or after 01/01/2010. You should download the latest version of CFRS from the [CFRS download page](#) and update your CFR or Budget (CBP) as needed.
- [Review](#) your completed U-H data submission ( [Lettered instructions](#) ) for the entire upload process.
- [Download](#) the CFRS software. The current version, version 21.0.210, can be used to create or modify both Calendar Year and Fiscal Year reports (CFR's, Budgets, etc.) for CFR's up to Fiscal 2013 (and Budget's and Quarterly's up to Fiscal 2013).
- [Update](#) the CFRS software. Download updates to the current version of CFRS (version 21.0.210).
- [Subscribe](#) to the [CFRS Announcement Mailing List](#) to be notified of new version releases, known problems, and other information related to the CFRS.
- Access [CFRS manuals](#) for Consolidated Fiscal Reporting (located on the State Education Department's web site).
- Access [contact sheets](#) of the individual U-H, LUK and LKH brochures and forms for Consolidated Fiscal Reporting.
- [Find help](#) in the [Troubleshooting Tools for the CFRS Package](#).
- If you have questions regarding the operation of the CFRS software, and are unable to find the answers on this site, in your CFR Claiming manual or the software help file, call 1-800-HELPER45 for assistance. (If you are located outside of New York State, please call 1-516-474-8564.)
- All financial-related questions should be referred to the specific State Agency which funds your program(s).

New York State Agencies affiliated with the CFR System

- Office of Mental Health (OMH) - Finance Department - Contact Number: 516-475-2572
- State Education Department (SED) - Finance Department - Contact Number: 516-474-3027
- Office for People With Developmental Disabilities (OPWDD) - Finance Department - Contact Number: 516-402-4279
- Office of Alcoholism and Substance Abuse Services (OASAS) - Finance Department - Contact Number: 516-474-7000

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### Tips on Financial Record Keeping

- ❖ 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.
- ❖ 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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### It's Time to Do the CFR!



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### NYS CFRS Software Icon



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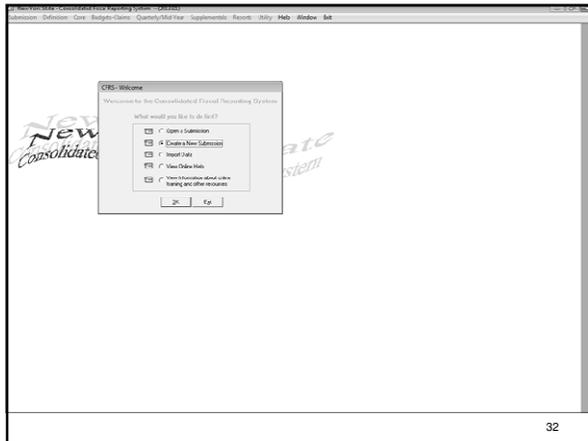
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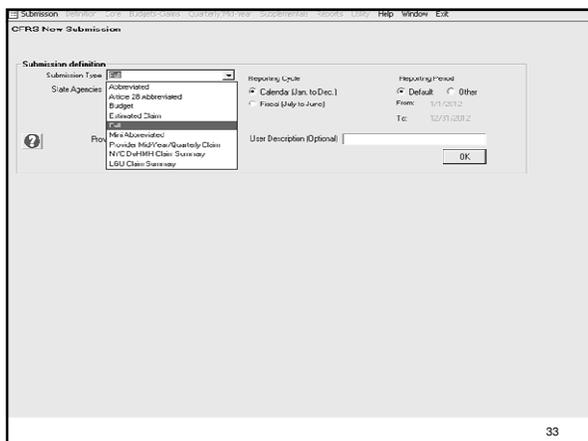
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CFRS New Submission

Submission definition

Submission type: Full

Reporting Cycle:  Calendar (Jan. to Dec.)  Fiscal (July to June)

Reporting Period:  Default  Other

From: 7/1/2013 To: 6/30/2013

State Agencies:  OHRH  OPIWDC  OASAS  SED

Provider Code/Case ID: 11110 User Description (Optional):

OK

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### Agency Definition Information

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

- ❖ legal name
- ❖ 5 digit Agency Code assigned by NYS CFR agencies
- ❖ The street address of your agency's central administrative offices.
- ❖ The name of the county where 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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Current submission definition

Reporting Period: 1/1/2013-12/31/2013 State agency: 0641 SED

Submission type: Full Provider Agency Code: 11110

No.	Provider agency Code	Provider agency Name	Submission type	Reporting Form	Reporting To	Type	State Agencies	Is agency user
	11110	Any Agency	Full	1/1/2013	12/31/2013	C	0641 SED	use

The current submission has the following Provider agency details:

Provider Agency: 11110

Provider agency name: Any Agency

School code: 01025005955

Federal employer ID: 07-245278

Address 1: 21 Philip St Address 2:

City: Syracuse State: New York Zip: 13211-5719

County: Onondaga-34

Type of ownership:  Not for Profit

Certified Financial Statement Reporting Period: From: 01/01/2013 To: 12/31/2013

Please check the box if the agency address changed from the prior reporting period.

Save Update

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### Program Site Definition Information

To complete your CFR you will need the following information about your agency's program sites:

- ❖ The types of programs your agency operates.
- ❖ Which NYS Agency(ies) certifies and/or funds the programs to be reported.
- ❖ The 4 digit program code and 2 digit index for each program site operated.
- ❖ The Program Site Identification Number (Site Code) for each program site operated. Please refer to page 8.2 of the CFR Manual for more information.
- ❖ The street address for each program site operated.
- ❖ The location county for each program site operated.

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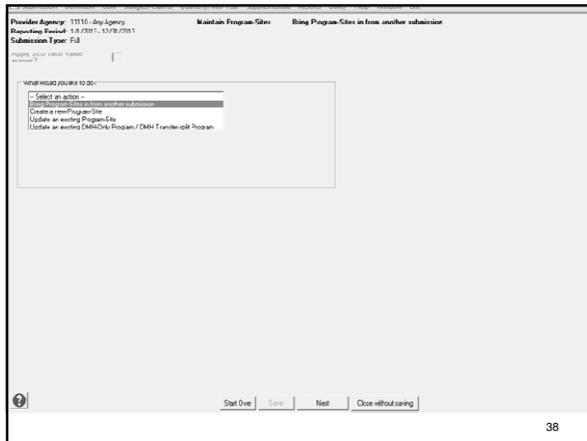
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### CFR-i

#### Agency Identification and Certification Statement

- ❖ The CFR-i **must** be signed by your Executive Director/CEO.
- ❖ CFR-i schedules signed by anyone other than your agency's Executive Director may not be accepted.
- ❖ **Signed and dated CFR-iii must be submitted to each funding NYS State Agency.** The schedule signed must have the same DCN as the CFR submitted via the Internet.

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ITEM DESCRIPTION	Value
Provider Agency Name	1111 Agency
Provider Agency Address Line1	24th Ave St
Provider Agency Address Line2	
Provider Agency City	Cromwell
Provider Agency State	New York
Provider Agency Zip Code	12011-2211
Provider Agency County	Orangetown
Subcontract	
Provider Ownership Type	Not for Profit
Please check the box if the agency address changed from the prior reporting period.	
FEDERAL CERTIFICATION NUMBER	01246276
Certification Statement Fiscal Year Date	01/01/2013
Certification Statement Fiscal Year End	12/31/2013
Contact Country Code	001
Contact Fax Name	Sally
Contact Last Name	Sandoz
Contact Telephone Number	315.255.5555 Ext. 123
Contact Title	Accountant
Contact E-Mail Address	sandoz@myagency.org
Contact Fax Number	315.255.6666 Ext. 123
Please check the box if the contact information has changed from the prior reporting period.	
Date Signed	04/15/2014
Director Country Code	001
Director First Name	May
Director Last Name	Francis
Director Title	Executive Director
Director Telephone Number	315.255.7777 Ext. 123
Latest Executive Officer E-Mail Address	mayfrancis@myagency.com
Please check the box if the State Executive Officer has changed from the prior reporting period.	
Client Contact Country Code	001
Client Contact First Name	Mr

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### CFR-ii/iiA

#### Accountant's Report

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

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**CFR-4  
Personal Services**

- ❖ Only salaried employees of your agency are reported on this schedule (those individuals receiving W-2s for tax purposes).
- ❖ Position title codes may be specific to NYS Agencies or program types.
- ❖ Position titles are listed in Appendix R. The positions are functional titles, and may not match the corporate titles used by your agency

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**CFR-4 Position Title Codes  
(Appendix R of the CFR Manual)**

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

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**CFR-4  
Personal Services**

- ❖ The standard work week must be at least 35 hours but no more than 45 hours per week.
- ❖ The Hours Paid, FTE's and Amount Paid totals are shown by column.
- ❖ Where applicable, employees hours and salary paid should be allocated between programs and/or position titles.

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### CFR-4 Personal Services

- ❖ Once both tabs of CFR-4 are completed and saved totals are carried forward to:
  - CFR-1, line 16 (Full CFRs)
  - CFR-3, line 1 (Full CFRs)
  - DMH-1, line 6 (Abbreviated and Article 28 Abbreviated CFRs)

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

- ❖ Only contracted direct care and clinical staff positions are reported on this schedule (Position Title Codes 200-399).
- ❖ Contracted staff are defined as those individuals receiving a 1099 for tax purposes.
- ❖ As with CFR-4, Position Title Codes are found in Appendix R of the CFR Manual.
- ❖ Report Hours Paid and Amount Paid. The Hours Paid field cannot be left blank!
- ❖ Total contracted direct care and clinical personal services carries forward to CFR-1, line 35.

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Position	Hours Paid	Amount Paid
24 - teacher - Substitute	20	1620
25 - teacher - Speech	15	1800
26 - teacher - Non-Disabled		
27 - teacher - Dual-Exception		
28 - Paraprofessional-Non-Disabled		
29 - teacher - Ad		
30 - teacher - Music		
31 - teacher - PE/PEEP		
32 - teacher - Foreign		
33 - teacher - Services-Home		
34 - teacher - Reading		
35 - Other Direct Care Staff		
36 - Support Function/Training/Supervisor		
37 - Nurse - Licensed/Practitioner		
38 - Support - Registered		
39 - Support		

Total Hours Paid and Amount Paid for Positions: 35 2,420

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### OMH-1

#### Units of Service by Program Site

- ❖ Captures total units of service - including Medicaid units of service.
- ❖ Refer to Appendix F of the CFR Manual for guidance on how to calculate units of service for different program types.
- ❖ OMH-1 column totals are carried forward to CFR-1, line 13 and DMH-1, line 3.
- ❖ The total program units of service reported on OMH-1 must match the aggregate total units of service reported on DMH-3 for the same program.

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SCHEDULE OMH-1

Units of Service by Program Site

Line No.	TYPE OF SERVICE	WEIGHT FACTOR	TOTAL VISITS	WEIGHTED VISITS	SERVICE HOURS
<b>Partial Rehabilitation (2208)</b>					
1	1 Single				
2	2 Colored				
3	3 Group Colored				
4	4 Day				
<b>Intensive Psychiatric Rehab (2208)</b>					
5	5 Single				
<b>Other Treatment (2108)</b>					
6	6 Session Day	1.00	6,620	6,620	
<b>Continuing Day Treatment (1210)</b>					
7	7 Full Day	0.50			
8	8 Half Day	1.00			
<b>PRIS (2040) (2140) (2140)</b>					
9	9 PRIS (2040)	1.00			
<b>Day Treatment (2100)</b>					
10	10 Standard Workshop (2140)				
<b>Outpatient Rehabilitation (2100)</b>					
11	11 Full Day	0.75			
12	12 Half Day	0.50			
13	13 Colored	1.00			
<b>Other - Residential / Local</b>					
14	14 All Other	1.00			
15	15 Residential Patient Support	1.00			
16	16 Total		6,620	6,620	

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### CFR-1

#### Program Site Data

#### General Information - Page CFR-1.1

- ❖ Data on lines 1 through 6 and 8 carries forward from the program site definition screen.
- ❖ For Medicaid eligible programs report both the Medicaid Provider Agreement Number on Line 7(a) and National Provider ID Number (NPI) on Line 7(b).
- ❖ Both numbers should be associated with the program site being reported.

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### CFR-1

#### Program Site Data

#### Page CFR-1.1, Line 13 - Units of Service

- ❖ It is critical that units of service delivered during the reporting period are captured, counted and reported accurately and correctly!
- ❖ Inaccurate units of service reported is cause for rejection of submitted CFRs.
- ❖ It is expected that providers:
  - Train staff regarding the appropriate measurement of units of service for the program types they operate. See Appendices E-H.
  - Ensure that information is recorded at the time the service is delivered.
  - Make data available in the format of the CFR. 64

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Line No.	ITEM DESCRIPTION	Cost Code	Value
<b>SECTION A - GENERAL INFORMATION</b>			
1	Program Type	00070	Chc Treatment
2	Program Code (Program Code Inhibit)	00010	1100 000
3	Program Site Identification Number	00000	111020
4	Program Site Name	00020	Burg Street Chrc
5	Program Site Address Line One	00030	78 Rue St
6	Program Site Address Line Two	00040	Queens NY 11210-2330
7a	Medical Provider Agreement Number (EMR only)	00050	1000000
7b	National Provider Identifier (NPI Only)	00061	100007777
8	County Code (See Appendix C)	00080	34
9	City Site Special	00090	02/02/1982
10	Center Capacity (SAS, OPWID and BSO only)	00100	
11	Actual Capacity (OTPS, OPWID and BSO only)	00110	330
12	Actual per Program Site Open	00120	25
13	Units of Service	00130	162
14	People or 1/8th Units of Service (OPWID only)	00140	
15	Program Site Open Months (SAS, OPWID and BSO only)	00150	

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### CFR-1

#### Expense Categories

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

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**CFR-1**  
**Program Site Data**  
**Expenses - Page CFR-1.2**

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

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**CFR-1**  
**Program Site Data**  
**Expenses - Page CFR-1.2 & 1.3**

- ❖ Line 22: Repairs and Maintenance - Report costs for maintenance and minor repairs. Also report contracts for housekeeping, garbage and snow removal.
- ❖ Line 28: Expensed Equipment - Refer to Appendix O of the CFR Manual for guidelines.
- ❖ Lines 30 - 32: Wages & benefits paid to work program participants.

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**CFR-1**  
**Program Site Data**  
**Expenses - Page CFR-1.3**

- ❖ Line 35: Contracted Direct Care and Clinical Personal Services carry forward from CFR-4A.
- ❖ Line 39: Insurance General
  - For OASAS and OPWDD: Report the following items separately in the line details box:
 

Vehicle Insurance	Professional Malpractice
Medical Malpractice	Crime/Fidelity
General Liability	Umbrella
Other	
  - For OMH and SED: report one figure in the line details box.

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**CFR-1**  
Expenses - Adjustments/Non-Allowable Costs

- ❖ Line 66: Enter the description, line number and amount of all non-allowable/non-reimbursable expenses reported elsewhere on the CFR-1 in the line details box.
- ❖ Refer to Appendix X for some but not all non-allowable costs.
- ❖ Report the amount in excess of actual cost or fair market value for related party transactions disclosed on CFR-5 here as well.
- ❖ The amounts entered **must** be greater than or equal to zero.

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

- ❖ Line 67: Total Program Site Costs is:  
The sum of:
  - > Line 29: Sub-Contract Raw Materials
  - > Line 48: Total Equipment
  - > Line 63: Total Property - Provider Paid
  - > Line 64: Total Operating Costs
  - > Line 65: Agency Administration Allocation
 Minus
  - > Line 66: Adjustments/Non-Allowable Costs

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**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.
- ❖ Individual items costing less than \$1,000 each may be grouped together as "All items <\$1,000 each".

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**CFR-1**  
**Revenues – CFR-1.5**

Line 72: Medicaid

- ❖ Report revenues received from Medicaid.
- ❖ In OMH Medicaid eligible programs:
  - Include COPS up to the 110% limit.
  - COPS thresholds do not apply for program services provided after 06/30/2008.
  - Include CSP revenue in the certified program in which it was earned (Clinic Treatment, CDT or Day Treatment). CSP revenue is handled differently on DMH-2.

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**CFR-1**  
**Revenues – CFR-1.5**

Line 74: Other Third Parties

- ❖ For OASAS and OMH: Enter revenue received directly from Medicaid Managed Care organizations and Other Third Parties (health insurance companies) in the line details box.
- ❖ For OPWDD and SED: Enter the aggregate revenue received from all Other Third Party sources (health insurance companies, Medicaid Managed Care organizations, etc.) in the line details box.

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**CFR-1**  
**Revenues – CFR-1.5**

Line 76: OPWDD Only  
Transportation Allocation

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

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**CFR-1**  
**Revenues – CFR-1.5 & 1.6**

- ❖ Line 80: Report grant revenues received NYS Agencies other than OASAS, OMH, OPWDD or SED.
- ❖ Line 82: Report food related revenues.
  - For OASAS and OPWDD programs report revenues received from the federal Supplemental Nutrition Assistance Program (SNAP).
  - For SED programs report revenues 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 lines 88, 89, 91 and/or 92.

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**CFR-1**  
**Revenues – CFR 1.6**

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

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**CFR-1**  
**Revenues – Other Lines**

- ❖ The Revenues, GAAP Adjustments to Revenues and Non-GAAP Adjustments to Revenues 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.
- ❖ Individual items costing less than \$1,000 each may be grouped together as "All items <\$5,000 each".

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**CFR-2**  
**Agency Fiscal Summary**

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

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**CFR-2**  
**Agency Fiscal Summary**

- ❖ Also reported in column 7:
  - Fund raising expenses and revenues (not netted)
  - Fund raising special events (may be netted)
  - Unrealized gains and losses
  - Management Services expenses provided to another provider agency on an ongoing basis
- ❖ Provider agency totals are reported in column 1.
- ❖ If the expenses and revenues reported in Column 1 do not match the expenses and revenues reported in your agency's financial statements, a reconciliation of these differences **must** be submitted.

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## CFR-2 Agency Fiscal Summary

- ❖ 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.
- ❖ Operating expenses reported on CFR-2 are used to distribute agency administration expenses between OASAS, OMH, OPWDD, shared programs and all other programs operated by your agency.

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Provider Agency: 11101 - Any Agency  
Reporting Period: 1/1/2013 - 12/31/2013  
Submission Type: Full

SCHEDULE CFR-2 Agency Fiscal Summary

Schedule Data

LINE NUMBER	1	2	3	4	5	6	7
AGENCY	OASAS	OMH	OPWDD	SED	SHARED	OTHER	
10000	10000	10000	10000	10000	10000	10000	
<b>EXPENSES</b>							
1 Personnel Services	39999	6090,588	0	902,007	0	389,742	0
2 Patient Care Materials	39999	175,834	0	2,242	0	2,592	0
3 Fringe Benefits	39999	1,872,480	0	211,020	0	102,271	0
4 OFFICE	39999	1,795,442	0	291,000	0	229,712	0
5 Equipment Purchase Paid	39999	222,071	0	4,115	0	5,268	0
6 Property/Procedural	39999	624,174	0	109,796	0	968,817	0
7 Non Agency Admin	39999	85,761	0	189,725	0	33,277	0
8 GAS Non-Admin Costs	39999	824	0	1,000	0	324	0
9 Total All Expenses	39999	11,138,847	0	1,712,220	0	623,669	0
<b>REVENUES</b>							
10 State Revenues	40000	11,462,045	0	1,700,007	0	540,714	0
11 SHAP All in Revenue	40000	0	0	0	0	0	0
12 Net SHAP Revenues	40000	11,462,045	0	1,700,007	0	540,714	0

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Provider Agency: 11101 - Any Agency  
Reporting Period: 1/1/2013 - 12/31/2013  
Submission Type: Full

Reconciliation of Revenue and Expenses

Reconciliation of Expenses    Reconciliation of Revenues

ITEM DESCRIPTION	Value
Total agency expenses from Financial Statements	11,138,847
Adjustments	2,500
Calculations	0
Total adjustments	2,500
Adjusted Expense Statement Expenses	11,138,847
Total Agency Expenses from CFR-2, Col 1, line 8 - 9	11,138,847
Difference	0

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**CFR-3**  
**Agency Administration**

- ❖ 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.



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**CFR-3**  
**Agency Administration**

Agency administration consists of the costs associated with:

- ❖ the overall direction of the agency;
- ❖ general record keeping and financial management;
- ❖ governing board activities;
- ❖ public relations (excluding those costs associated with fund raising and special events).

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**CFR-3**  
**Expense Categories**

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

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**CFR-3**  
**Agency Administration – CFR-3.1**

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

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**CFR-3**  
**Agency Administration – CFR-3.1**

- ❖ Line 16: Insurance General
  - For OASAS and OPWDD: Report the following items separately in the line details box:
    - ◆ Vehicle Insurance
    - ◆ Crime/Fidelity
    - ◆ Director's and Officer's Liability
    - ◆ Pension/Fiduciary
    - ◆ General Liability
    - ◆ Other
  - For OMH and SED: report one figure in the line details box under Other.

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**CFR-3**  
**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.
- ❖ Individual items costing less than \$1,000 each may be grouped together as "All items <\$1,000 each".

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**CFR-3**  
**Expenses – CFR-3.1**

- ❖ Line 41: Adjustments/Non-Allowable Costs:
  - Enter the description, line number and amount of all non-allowable/non-reimbursable expenses reported elsewhere on the CFR-3 in the line details box.
  - Refer to Appendix X for some but not all non-allowable costs.
  - Report the amount in excess of actual cost or fair market value for related party transactions disclosed on CFR-5 here as well.
  - The amounts entered must be greater than or equal to zero.
- ❖ Line 42: Net Agency Administration is the amount to be allocated using the Ratio Value method. 106

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**CFR-3**  
**Ratio Value Allocation – CFR-3.2**

- ❖ The total corporate agency administration expenses are allocated to all agency funding sources using the Ratio Value Methodology.
- ❖ The Ratio Value Method uses operating costs of the program sites as the basis of the allocation.
- ❖ Operating costs are defined as personal services, vacation leave accruals, fringe benefits and OTPS.
- ❖ Schedule CFR-3 uses a two step process to allocate agency administration costs. 107

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**CFR-3**  
**Ratio Value Allocation – CFR-3.2**

**STEP 1:**

Total corporate agency administration expenses from CFR-3, page 1 are allocated to each funding NYS Agency. Operating costs for program codes 0880 and 0890 are excluded from this Ratio Value calculation.

**STEP 2:**

A second ratio value allocation is performed at the State Agency level exempting additional NYS Agency-specific programs. 108

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**CFR-3**  
**Ratio Value Allocation – Step 1**

- ❖ Total Agency Operating Costs are carried forward from CFR-2 columns 2 – 7 to CFR-3.2, lines 43 – 48 and are totaled on line 49. Line 49 is carried forward to line 51.
- ❖ Net Agency Administration is carried forward from CFR-3.1, line 42 to CFR-3.2 line 50.
- ❖ Line 50 is divided by line 51 to develop the 6-digit ratio value factor on line 52.
- ❖ The ratio value factor is applied to the operating costs on CFR 3.2, lines 43 – 48 to calculate each funding source’s share of agency administration costs and the allocation is displayed on lines 53 - 58.

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**CFR-3**  
**Ratio Value Allocation – Step 2**

- ❖ The Step 2 Ratio Value allocation is done within the NYS Agency shares assigned in Step 1 allowing additional specified program types to be exempted. The Step 2 exempted programs are:
  - OMH program codes 0860, 0870, 0920, 1230, 1690, 1910, 2860, 2980, 6910, 6920, 8810 and start-up programs using an index starting with "A" after the four digit program code.
  - OPWDD programs 2091,5091 and 7091.
  - SED Programs 9800-9810 can choose to adjust the agency administration allocation to those program columns.
- ❖ The adjusted ratio value factors are displayed on lines 65-69.

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**Agency Administration**  
**Abbreviated CFR Filers**

- ❖ NYS CFRS software includes an Agency Administration Worksheet for Abbreviated CFR filers that will allocate agency administration expenses using the Ratio Value method.
- ❖ If you do not need the NYS CFRS software to distribute agency administration expenses, you must check the waiver box on the Agency Administration Worksheet data entry screen.

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**CFR-5**  
**Transactions With Related Organizations/Individuals**

- ❖ Only one schedule CFR-5 is completed that includes information for all funding NYS Agencies and Agency Administration.
- ❖ Section A, Question 1 **must** be answered either "Yes" or "No".
- ❖ Section A – Question 2 **must** be answered either "Yes" or "No" by OASAS and/or OPWDD providers.
- ❖ If the answer to Question 1 is "Yes", Section B must be completed.
- ❖ Only the lesser of actual costs or fair market value are allowable costs for reimbursement in Section B.

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**CFR-5**  
**Transactions With Related Organizations/Individuals**

- ❖ For any lease/rental agreement reported in Section B, actual costs to the related party **must** be detailed in Section C.
- ❖ Adjustments to allowable costs **must** be carried forward to CFR-1, line 66, CFR-3, line 41 and DMH-1, line 11. (Negative adjustments are **not** carried forward).

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**CFR-5**  
**Transactions With Related Organizations/Individuals**

- ❖ 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 associated dollar amounts of related party transactions are indicated in Column 8, Amount of Transaction.

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

- ❖ Only one CFR-6 is completed. It includes information for all funding NYS Agencies and agency administration.
- ❖ Item 1 question 1 **must** be answered "Yes" or "No". If answered "Yes", approved software will provide a line details box to enter names.
- ❖ 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 with an annualized salary over \$125,000 and the top five over \$75,000.

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

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

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

- ❖ A figure **must** be entered in response to Item 5 (number of additional employees greater than \$75,000). If there are 5 or less employees that meet this criteria enter "0".

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### Supplemental Schedules and Important Notes for 2013



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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

**Problem areas:**

- ❖ 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 2013

- ❖ Beginning with the January 1, 2013 – December 31, 2013 fiscal reporting period OASAS required that agency administration expenses be allocated between OASAS programs on schedule DMH-2 using the ratio value methodology.
- ❖ Calendar 2013 DMH-2 final claim schedules **must** be completed accordingly.
- ❖ Questions regarding implementation of this policy should be directed to your OASAS Field Office Program Manager.

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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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### 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-4

#### Units of Service by Payor

- ❖ 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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New York State - Consolidated Financial Reporting System - [2013 AC 19] - [OMH-4]

Reporting Period: 1/1/2012 - 12/31/2012      SCHEDULE OMH - 4      Units of Service By Payor By Program/Site

Submission Type: Full

Program: [2100] Clinic Treatment      Site: [111] RSC - Burn Street Clinic

Line No.	ITEM DESCRIPTION	TOTAL UNITS	REVENUE EARNED BY PAYOR
<b>Payors:</b>			
1	Medicare Only	227	
2	Medicaid Fee for Service Only	2,364	
3	Medicaid Managed Care	84	
4	Medicaid and Medicare	157	
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	386	
9	Other Health Insurance	962	
10	Participant Fees - Co-pays and Deductibles	79	
<b>Uncompensated Care:</b>			
11	Participant Fees Not Including Co-pays	307	
12	Third Party - Self Paid - Non-Licensed Services	25	
13	Third Party - Licensed - Non-Licensed Services		
14	Third Party - Self Paid - Licensed Services		
15	Long Term Stay (Lines 1-14)	5,615	
16	Units Eligible for Uncompensated Care Reimbursement (Lines 11-14)	326	
17	Uncompensated Care Units (Line 16) or Percent of Total Units (Line 15)	6	

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### Important OMH Notes

Mental Health Provider Data Exchange

- ❖ OMH providers should continue to use the Mental Health Provider Data Exchange (MHPD) to submit corrections, openings and closures of programs.

Agency Administration

- ❖ Please note that the total agency administration reported on schedule DMH-2, line 11 for all OMH programs should not exceed the amount allocated to OMH via the ratio/value allocation.

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### Important OMH Notes

Other Third Parties Lines

- ❖ 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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### OMH Changes for 2013

- ❖ Units of Service definition for the following program codes have been **modified** in Appendix F of the CFR Manual:
  - 2620 – Health Home Non-Medicaid Care
  - 2720 – Non-Medicaid Care Coordination
  - 2730 – Health Home Care Management

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**OMH Changes for 2013**

- ❖ One funding source code has been **added** to Appendix N of the CFR Manual:  
039I – Legislative Member Items 001

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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 Medical Supplies is marked with an "X" in column 2 or 3, complete an OPWDD-2 for that ICF/DD site.

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

ICF/DD (30 Beds or Less) – Program Codes 0090 & 0091  
*Related to:*  
Residential Reserve for Replacement (RRR) – ICF/DD 30 Beds or Less) – Program Code 0295 & Add-ons  
*Use:*  
The first 4-digits of your Agency Code + 090

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

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

For all ICF/DD sites

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

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**OPWDD-3**  
**HUD Revenues and Expenses**

- ❖ OMRDD-3 is used to report all expense and revenue associated with HUD funding for residential programs.
- ❖ Site specific reporting is required.
- ❖ 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 (see section 31, of the CFR Manual)
- ❖ NYS CFRS Software is programmed to only display applicable program types.

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**OPWDD-4**  
**Fringe Benefit and Program Administration  
Expense Detail**

- ❖ 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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**OPWDD Changes for 2013**

- ❖ The following program codes have been **added** to Appendix G of the CFR Manual:
  - 0260 – Intensive Behavioral Services
  - 0239 – People First Case Studies - CSS
  - 0293 – Reserve for Replacement (RRR) - Community Habilitation Phase II (CH II).
- ❖ The following program codes have been **modified** from Appendix G of the CFR Manual:
  - 0237 & 0238

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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-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

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**SED Changes for 2013**

- ❖ Definition for the following position title codes have been ***modified*** in Appendix R of the CFR Manual:  
 215  
 518

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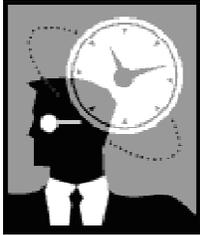
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Time for a Break!



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State Aid  
The Claiming  
Schedules !



10/23/2013 159

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**Budget Modifications**

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

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

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**DMH-1  
Program Fiscal Summary**

- ❖ In Full CFRs data is carried forward from CFR-1.
- ❖ In Abbreviated and Article 28 Abbreviated CFRs data must be manually entered.
- ❖ 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
- ❖ Fiscal information is reported by program type rather than program site.

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**DMH-1  
Program Fiscal Summary**

- ❖ Equipment costing \$5,000 or more and having a useful life of 2 or more years ***must*** be depreciated.
- ❖ Agency administration is distributed between NYS Agencies and their programs using the Ratio Value Allocation Methodology.
- ❖ In Abbreviated CFRs the agency administration amount on line 12 will not be enterable unless the waiver box is checked on the Agency Administration Worksheet.

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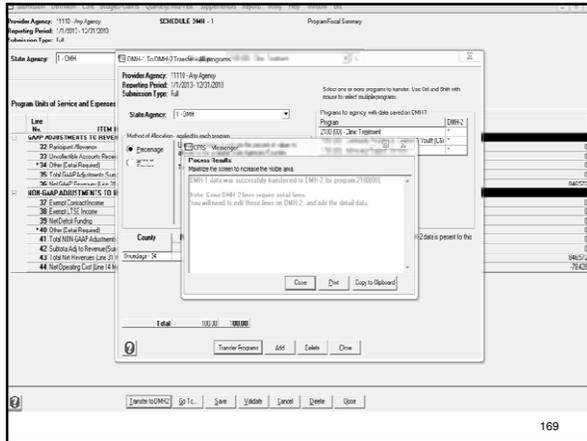
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### DMH-2

#### Aid to Localities/Direct Contract Summary

- ❖ The DMH-2 is completed on a NYS Agency and county specific basis.
- ❖ Shared programs are split and reported on NYS Agency and county specific schedules.
- ❖ The Method of Accounting **must** be indicated over each column containing fiscal data.
- ❖ The DMH-2 can be completed on the full accrual, modified accrual or cash basis of accounting.
- ❖ Direct or local contract type **must** be selected and a contract number entered for each reported program.

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### DMH-2

#### Aid to Localities/Direct Contract Summary

- ❖ If there is no local contract number, enter the first 7 letters of the county name. If the county name is 7 letters or less, enter the complete county name.
- ❖ Agency administration is distributed between NYS Agencies using the Ratio Value Allocation Methodology.
- ❖ Within OASAS and OPWDD schedules ratio value **must** be used.
- ❖ Within OMH schedules, agency administration may be distributed between programs using the allocation methodology used in your agency's approved budget.

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### DMH-2

#### Aid to Localities/Direct Contract Summary

- ❖ Equipment may be expensed rather than depreciated.
- ❖ Equipment costing \$5,000 or more per unit and having a useful life of 2 or more years must be reported on line 9.
- ❖ OASAS does **not** allow the claiming of vacation leave accruals or depreciation related expenses for State Aid reimbursement.
- ❖ Revenue detail must be provided on the "Other" lines (29, 33 & 39). Approved NYS CFRS software provides line detail boxes to enter this data.

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### DMH-2

#### Aid to Localities/Direct Contract Summary

- ❖ Line detail boxes are also provided for the following types of revenue:
  - Line 17, Medicaid
  - Line 19, Other Third Parties
  - Line 24, Federal Grants
  - Line 25, State Grants
- ❖ NYS CFRS software only transfers line detail box totals from DMH-1 to DMH-2. The detail information must be re-entered on the DMH-2.

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Provider Agency: 1110 - any agency      SCHEDULE DMH - 2      AID TO LOCALITIES / Direct Contract Summary

Reporting Period: 1/1/2013 - 12/31/2013

Submission Type: Full

State Agency: DMH      County: Drowlesville 14      Contract Type: Direct Contract Summary

Define a DMH Data Program ->      Program:      Contract Type:  Direct Contract Summary with a State Agency (SASG-RM) (P)  Local Contract through approvator with a county

Expenses | Revenues | Adjustments to Revenues | Entity Funding

Line No.	ITEM DESCRIPTION	Unit Codes	Value
1	Accounting Method		
2	State Contract Number/DO Contract Number	00000	
3	Program Type	0002	
4	Program Code (Program Code Inhibit)	0002	
<b>EXPENSES</b>			
5	Personal Services	10010	
6	Travel/Travel Allowance	10020	
7	Travel Benefits	10030	
8	Other Travel/Travel Services (OTPS)	10040	
9	Contract - Provider Paid	10050	
10	Property - Provider Paid	10060	
11	Agency Administration	10090	
*12	Adjustment/Non-Allowable Costs (Equal Frequency)	10080	
13	Total Allowed Expenses (Lines 5-11 Minus 12)	10099	

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**DMH-3**  
**Aid to Localities and Direct Contracts**  
**Funding Source Summary**

- ❖ The DMH-3 is completed on a NYS Agency and county specific basis.
- ❖ Funding source codes are found in Appendix N of the CFR Manual.
- ❖ Contract numbers **must** be entered.
- ❖ Contract type **must** be designated (State or Local).

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**DMH-3**  
**Aid to Localities and Direct Contracts**  
**Funding Source Summary**

For each funding source enter:

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

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**DMH-3**  
**Aid to Localities and Direct Contracts**  
**Funding Source Summary**

- ❖ 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	Equals	DMH-3
Total Adjusted Expenses	Line 13	Equals	Line 30
Net Revenue	Line 42	Equals	Line 31
Net Operating Costs	Line 43	Equals	Line 32

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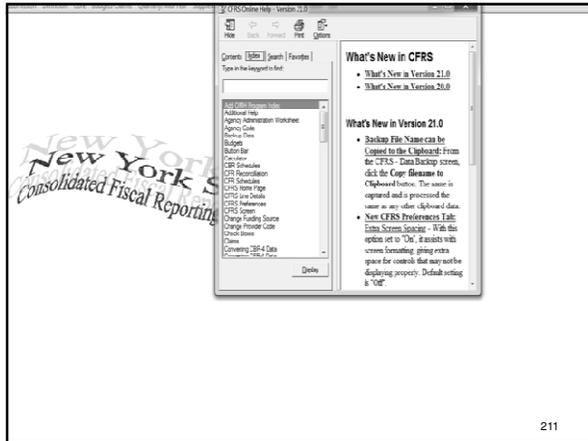












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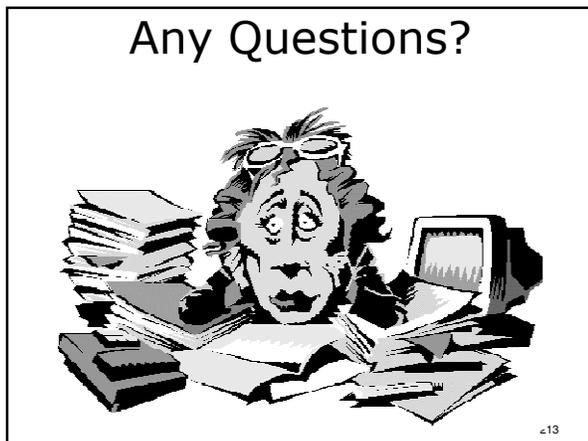
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We're Done!



Thank you for attending  
2013 CFR Training

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