



Notes: Slide 1



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 2012-13 CFR.

Notes: Slide 2

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

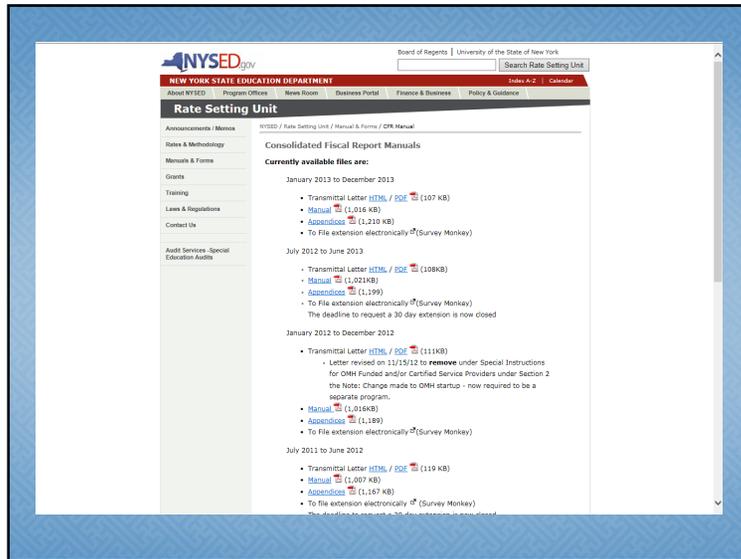
Notes: Slide 3

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.

Notes: Slide 4

- Read/review the first nine sections of the CFR Manual before beginning to work on the CFR.
- The CFR Manual is available online in two sections: the Manual and the Appendices.
- PDF files of the Manual, Appendix and forms are available for download.



Notes: Slide 5

- The SED web page where manuals, extension requests and transmittal letters can be found.
- Manuals are currently available going back to the 2005-06 fiscal reporting period.
- Training information is also available at the SED website.
- Training materials remain posted for six months after the training was presented.

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.

Notes: Slide 6

- Section 1
- The cost report, also referred to as the CFR core schedules, consists of schedules CFR-1 through CFR-6 and DMH-1.
- The state aid claiming schedules are schedules DMH-2 and DMH-3. These schedules are the basis of your state aid and/or local contract payment.

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.

Notes: Slide 7

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.

Notes: Slide 8

Reporting Periods

- ❖ CFR reporting periods are generally based on the geographic location of a service provider's corporate headquarters.
- ❖ This training covers the July 1, 2013 through June 30, 2014 fiscal reporting period.

Notes: Slide 11

Reporting Periods

- ❖ If your agency also has a contract for one or more programs funded on a period different from 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, 2013 to June 30, 2014 period must also be reported in your agency's 2013-14 CFR.

Notes: Slide 12

- The most common off-cycle contracts are for Special Legislative Grants (SLG) also known as Member Items.
- Regardless of the reporting period, CFRs are due 120 days after the end date of the contract (150 days if an extension has been requested).



Due Dates



- ❖ The 2013-14 CFR is due for submission to the applicable NYS Agencies by November 1, 2014
- ❖ Pre-approved 30-day CFR Extension Requests must be submitted to all affected NYS Agencies by November 1, 2014.
- ❖ With the extension, the new CFR due date will be December 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

Notes: Slide 13

- OASAS does not allow extensions for submission of final state aid claims. Direct contract and county final claim packages are due no later than November 1, 2014.
- Providers funded through a contract with a county LGU should notify the county when the extension request is submitted.
- The web address for submitting a Pre-approved 30-Day Extension Request is:
http://www.oms.nysed.gov/rsu/Manuals_Forms/Manuals/CFRM anual/home.html

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



Notes: Slide 14

- OASAS: Medicaid and/or state aid withholds.
- OMH: Withhold Medicaid payments, starting at 20% then increasing by 10% each month until an acceptable and complete CFR is filed. Those OMH Provider's not receiving Medicaid Payments will have 1/3 of your agency's state aid advance withheld each quarter.
- OPWDD: Appeals or price issues will not be processed until all required CFRs have been filed. In addition, the OPWDD financial reporting regulation has been amended with regard to sanctions. Failure to submit signed CFR certification schedules and audited financial statements to the CFR Unit in Albany by the due date and/or failure to submit requested revisions within 30 days of notification will result in penalties.
- SED: Working capital interest will be denied. Note: rates are set first for timely submissions.

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.



Notes: Slide 15

- LGUs may require a submission due date earlier than the NYS Agency prescribed due date.
- NYS Agency CFR requirements are the minimal requirements regarding CFR submissions. LGU requirements can be stricter but cannot be more lenient.

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).

Notes: Slide 16

- We'll talk more about the NYS CFRS software shortly.
- Do not mail paper copies of the CFR core schedules (CFR-1 – DMH-1) to the NYS Agency CFR Units in Albany!

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 2013-14 CFR Manual for specific instructions.

Notes: Slide 17

Submission Requirements

- ❖ Beginning with the 2013-14 July to June 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.

Notes: Slide 18

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 July 1, 2013 and June 31, 2014.

Notes: Slide 19

- All of the NYS Agencies expect that comparative financial statement will be prepared and submitted.
- The end date of off-cycle financial statements submitted must be between July 1, 2013 and June 30, 2014.

Financial Statements Upload Screen

Notes: Slide 20

- Beginning with the 2013-14 fiscal reporting period PDF copies of provider audited financial statements will be uploaded through the OMH CFRS web portal.

NYS CFRS Software

NYS CFRS software is available for download at:

<http://www.omh.ny.gov/omhweb/cfrsweb/default.asp>



Notes: Slide 21

- NYS CFRS software is free and available for download at the OMH website

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.

Notes: Slide 22

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 23.0 of NYS CFRS Software **must** be used for completing CFRs and final State Aid claims for the July 1, 2013 through June 30, 2014 fiscal reporting period.

Notes: Slide 23

- It's hoped that version 23.0 of the NYS CFRS software will be available by mid-February 2015.

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.
- ❖ The DCN on the certification schedules submitted **must** match the DCN of the uploaded files.
- ❖ Backup your data once edits have been passed!

Notes: Slide 24

- Submitted copies of signed certification pages must have the same DCN as the uploaded CFR document.
- Submission of revised CFRs means new signature pages must be submitted with the new DCN.

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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. [Tips](#) on how to import a data file and order a free training CD, [Importing Data into 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 (CBR) as needed.
- Upload** your completed CFR data submission or Financial Statements ([Detailed instructions](#) for the entire CFR validation, preparation, and upload process).
- Download** the CFR software. The current version, version 22.0.224, can be used to create or modify both Calendar Year and Fiscal Year reports (CFRS, Budgets, etc.) for CFRs up to Calendar 2013 (and Budgets and Quarterly's up to Calendar 2015).
- Update** the CFR software. Download updates to the **current version of CFRS** (version 22.0.224).
- Subscribe** to the [CFRS Announcement Mailing List](#) to be notified of new version releases, known problems, and other information related to the CFR.
- Access [CFRS Manuals](#) for Consolidated Fiscal Reporting (located on the State Education Department's web site).
- Access [printable copies](#) of the individual CFR, CQR and CBR Schedules and Forms for Consolidated Fiscal Reporting.
- Find help** in the [Troubleshooting Tools for the CFR 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 files, call **1-800-HELP-NYS** for assistance. (If you are located outside of New York State, please call 1-518-474-5554.)
- 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: 518-473-3572
- [State Education Department \(SED\)](#) - Finance Department - Contact Number: 518-474-3227
- [Office For People With Developmental Disabilities \(OPWDD\)](#) - Finance Department - Contact Number: 518-402-4275
- [Office of Alcoholism and Substance Abuse Services \(OASAS\)](#) - Finance Department - Contact Number: 518-485-2207

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Notes: Slide 25

- The OMH web site hosts the CFRS Home Page and Table of Contents Page.
- Information includes: upload and download process, subscribing to the CFR Announcement Mailing List and access to CFRS Manuals.

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Consolidated Fiscal Reporting System (CFRS)

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[Consolidated Fiscal Reporting System \(CFRS\) Home Page](#)

- [Download subject versions of the Consolidated Fiscal Reporting System software and manuals](#)
- [Contact User Support Log](#) summarizing the most recent changes to the Consolidated Fiscal Reporting System application
- [Software updates](#) should only be applied if experiencing problems with your current installation of the CFRS software, or as directed by the CFRS Help Desk
- [Upload](#) your completed CFR data submission
- [Subscribe](#) to the Consolidated Fiscal Reporting System announcement mailing list
- [Download previous versions](#) (DOS-based) of the Consolidated Fiscal Reporting System software

[Finding help](#), [Frequently Asked Questions \(FAQs\)](#), [Tips](#), and [instructions for using the CFRS software](#)

- [Consolidated Fiscal Reporting and Claiming Manuals](#) (hosted on the State Education Department site)
 - New York State Consolidated Budget Reporting and Claiming Manuals
 - [Frequently asked questions \(FAQs\)](#) for downloading and installing the Consolidated Fiscal Reporting software
 - In order to install the CFRS Application on PC's having Windows XP Professional, 2000, NT, users must have **full administrative privileges**. This is usually not a problem on Windows 95, ME, or XP (Home Edition) systems. Users who do not have these rights will need the assistance of their computer or network support personnel, who have Administrative rights, in order to successfully install the CFRS software, and assign the appropriate required user privileges. Administrative rights are not required to run the software, once it is properly installed.
 - [Obtain, update & install Acrobat reader](#) (Windows XP and 2000)
 - [Installation and Updating of the CFRS Submission](#)
 - [Backing up your Consolidated Fiscal Reporting System \(CFRS\) database](#)
 - [Importing a CFR Submission](#)
 - [Exporting CFR Submissions \(FAQs\)](#) for uploading a Consolidated Fiscal Reporting submission
 - [Exporting your Consolidated Fiscal Reporting System database from a backup file](#)
 - From a backup of your Consolidated Fiscal Reporting System database from a backup file, [instructions on the required steps for compiling and uploading your CFR data submission](#), including:
 - [Uploading your completed CFR submission](#)
 - [Upload](#) your validated CFR submission for upload
 - [Upload](#) your unvalidated submission to the CFR web site
 - Shared network installation of the Consolidated Fiscal Reporting System (CFRS) software: [Network installation \(NLI\)](#) or [network installation \(database only\)](#)

[Printable copies](#) of the individual CFR, CQR, and CBR schedules and forms for Consolidated Fiscal Reporting

If you do not already have the Adobe Acrobat Reader installed on your computer, follow these [instructions](#) to obtain and install a free copy of the Acrobat Reader software. In order to take advantage of free printing options, users are strongly advised to upgrade to the most recent version of the Adobe Acrobat Reader software.

- [Calendar Year 2007](#) (January - December) schedules & forms (CFR, CBR, and CQR)
- [Calendar Year 2008](#) (January - December) schedules & forms (CFR, CBR, and CQR)
- [Calendar Year 2009](#) (January - December) schedules & forms (CFR, CBR, and CQR)
- [Calendar Year 2010](#) (January - December) schedules & forms (CFR, CBR, and CQR)
- [Calendar Year 2011](#) (January - December) schedules & forms (CFR, CBR, and CQR)
- [Calendar Year 2012](#) (January - December) schedules & forms (CFR, CBR, and CQR)
- [Fiscal Year 2009/10](#) (July - June) schedules & forms (CFR, CBR, and CQR)
- [Fiscal Year 2010/11](#) (July - June) schedules & forms (CFR, CBR, and CQR)
- [Fiscal Year 2011/12](#) (July - June) schedules & forms (CFR, CBR, and CQR)
- [Fiscal Year 2012/13](#) (July - June) schedules & forms (CFR, CBR, and CQR)
- [Fiscal Year 2013/14](#) (July - June) schedules & forms (CFR, CBR, and CQR)
- [Fiscal Year 2014/15](#) (July - June) schedules & forms (CFR, CBR, and CQR)
- [Fiscal Year 2015/16](#) (July - June) schedules & forms (CFR, CBR, and CQR)

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Notes: Slide 26

- Table of Contents screen.

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Subscribe to the CFR Announcement List

The CFR announcement list provides notification about CFRS software, including but not limited to such information as when new versions become available, patches, fixes, and training.

To subscribe to the CFR announcement list, just enter your e-mail address in the space provided and click the "submit" button. You will receive instructions on how to unsubscribe if you decide you do not wish to receive further notifications.

E-mail Address: *Required

come *steadily*

Enter the words above:

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Last Modified: 11/9/2012

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Notes: Slide 27

- CFR Announcement Mailing List sign-up screen.

**NYS CFRS Software
 Help Desk**

1-800-HELPNYS
 (1-800-435-7697)
 or
 HelpDesk@omh.ny.gov

Notes: Slide 28

- Contact the OMH Help Desk to report technical problems with NYS CFRS software or to get technical assistance on software functionality.

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.

Notes: Slide 29

- Program descriptions and unit of service definitions can be found in Appendices E – H.
- A list of some but not all non-allowable costs can be found in Appendix X.

It's Time to Do the CFR!



Notes: Slide 30



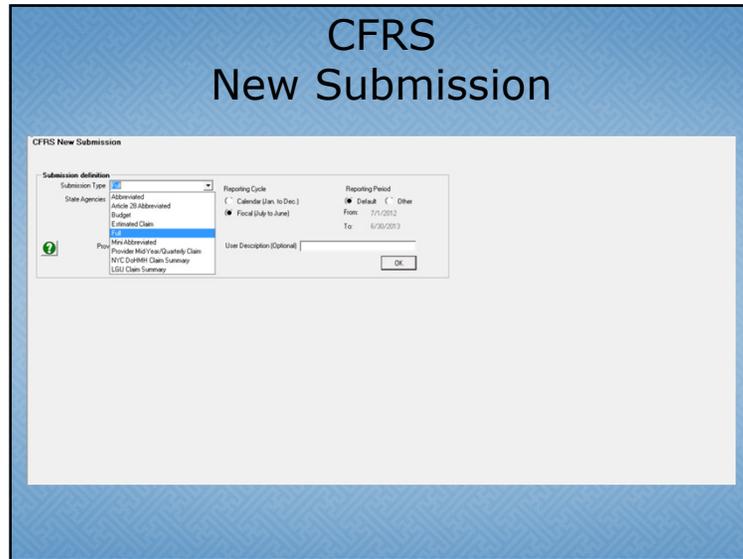
Notes: Slide 31

- After downloading the NYS CFRS software an icon is placed on the computer desktop.
- 2013-14 NYS CFRS software version will reflect "CFRS 23.0 " in the center of the icon.
- To open the software application , click on the icon.
- If there are problems opening the software try right clicking the icon and select "Run as Administrator" from the list of options.



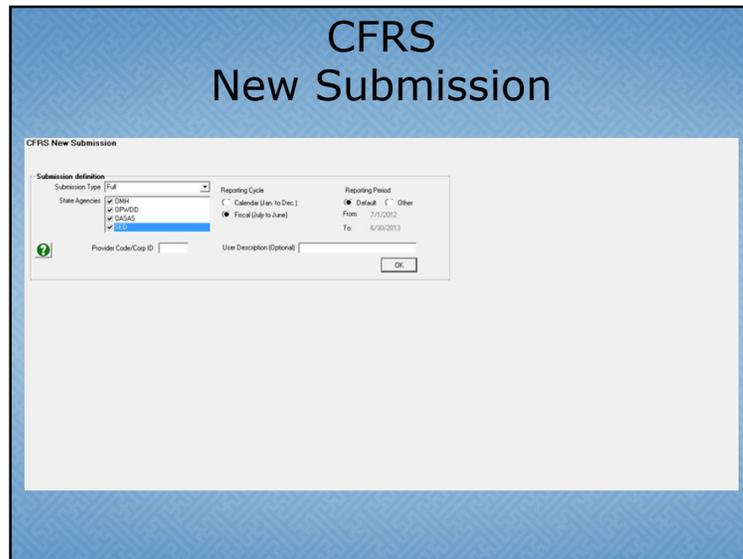
Notes: Slide 32

- This is the first screen displayed when the NYS CFRS software has been opened.
- One of the 5 options available must be selected to continue.
- Make selection by clicking Radio Button to the left of option. We've selected "Create New."
- The rest of the screen shots follow the Any Agency Full CFR sample.
- Click "OK" to proceed.



Notes: Slide 33

- Information required: Submission Type, State Agency(ies), Provider Number (Agency Code), Reporting Cycle and Reporting Period.
- Optional information: User Description (for personal identification purposes in submissions directory).
- OASAS providers should use the Estimated Claim submission type if CFR cannot be completed by November 1. A fully completed CFR submission type must still be submitted by December 1.
- Click "OK" to proceed.



Notes: Slide 34

- Shows selection of more than one NYS Agency as in the sample.

CFRS Provider Agency Detail

Current submission definition: Reporting Period: 7/1/2013-6/30/2014
 Submission Type: Full
 State agencies: (All)
 (CPW+D)
 (CAS)
 (SED)

Provider Agency Code: 10000

| No | Provider agency Code | Provider agency Name | Submission type | Reporting From | Reporting To | Type | State Agencies | Use |
|----|----------------------|----------------------|-----------------|----------------|--------------|------|---------------------|-----|
| 1 | 10000 | Any Agency | Full | 7/1/2013 | 6/30/2014 | J | CASAS DMH CPW+D SED | Use |

The current submission has the following Provider agency details:

Provider Agency: 10000
 Provider agency name: Any Agency
 School code: 01020009995
 Federal employer ID: 01-249676

Address 1: 24 Philip St
 Address 2:
 City: New York
 State: New York
 County: New York - 31

Type of ownership: (Not to Print)
 Certified Financial Statement Reporting Period: From: 05/01/2013 To: 06/30/2014

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

Yes No

Notes: Slide 35

- Data entry fields with bolded field titles are required fields and data must be entered (NOTE: the School Code field is for use by providers submitting CFRs that include SED programs).
- New for the 2013-14 fiscal reporting period, the period covered by provider audited financial statements must be entered.
- Dates entered will determine whether CFR-ii or CFR-iiA will be used for CPA certification of Full CFR submission types.
- When using the import function all data elements will be populated except Certified Financial Statement Reporting Period.
- Click "Save" to proceed.

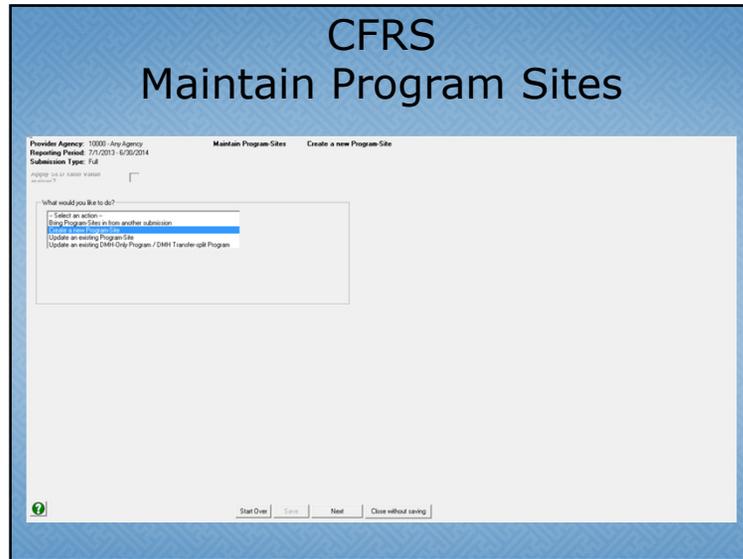
Agency Definition Information

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 location county where your agency's administrative offices are located.
- ❖ The Federal Employer ID Number of your agency.
- ❖ The period covered by your agency's independently audited financial statements.
- ❖ The names, phone numbers and e-mail addresses of your agency's CEO and the person(s) to contact with questions regarding cost report and claim schedules.

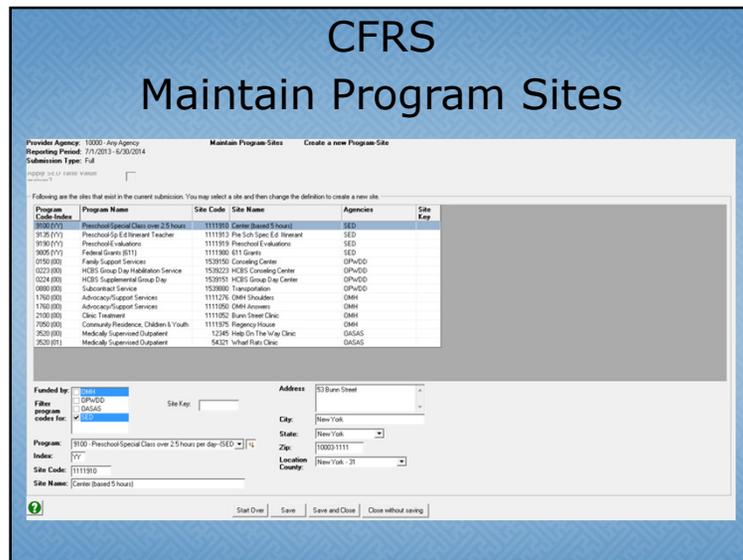
Notes: Slide 36

- This information can be imported from another submission. Importing data will be covered later in the presentation.



Notes: Slide 37

- Program sites must be created before financial information can be entered.
- There are 4 choices: bring a program site forward from another submission, create a new program site, update an existing program site and update a DMH-only program.
- For presentation purposes we will create a new program site.
- Click “Next” to proceed.



Notes: Slide 38

- Information required: All bolded field names.
- Select a NYS Agency in “Funded By” to access the list of valid program codes for that NYS Agency during the reporting period.
- Select the program code to be used.
- Enter the Program Code Index, Site Code, Site Name, (site) Address/City/State/Zip and the county where the site is physically located.
- Clicking “Save” will save the site data entered and allow creation of additional program sites.
- For convenience, the site address will remain constant for each new site added until manually changed.
- Once all program sites for all NYS Agencies have been defined, click “Save and Close” to proceed.

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.

Notes: Slide 39

- This information can also be imported from another submission.

CFRS Navigation Box

Full

Abbreviated



Notes: Slide 40

- Only the required schedules for the CFR submission type selected are displayed.
- Note the difference in the number of schedules displayed between the two different submission types.

Certification/Signature Pages

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

Notes: Slide 41

- Pages 1–4 of the sample.
- In the software these schedules appear on one 3-tab data entry screen (CFR-i, CFRii/iiA & CFR-iii).
- Information can be saved at any time (one tab at a time or after all three tabs have been completed).
- The saving process, saves all three schedules (tabs) at one time.

CFR-i Agency Identification and Certification Statement

| ITEM DESCRIPTION | Value |
|--|-----------------------|
| Provider Agency Name | Any Agency |
| Provider Agency Address Line 1 | 24 Willow St |
| Provider Agency Address Line 2 | |
| Provider Agency City | New York |
| Provider Agency State | New York |
| Provider Agency Zip Code | 10003-1234 |
| Provider Agency Code | |
| Provider Agency County | New York |
| School Code | 010205000005 |
| Provider Ownership Type | Not for Profit |
| Please check the box if the agency address changed from the prior reporting period. | |
| FEDERAL EMPLOYER ID NUMBER | 09-2345678 |
| Certified Financial Statement Period Start Date | 07/01/2013 |
| Certified Financial Statement Period End Date | 06/30/2014 |
| Contact Country Title | SA |
| Contact First Name | Sally |
| Contact Last Name | Sanders |
| Contact Telephone Number | 212-395-7778 Ext. 123 |
| Contact Title | Controller |
| Contact E-mail Address | hsanders@agency.com |
| Contact FAX Number | 212-395-4242 Ext. |
| Please check the box if the person to contact changed from the prior reporting period. | |
| Date Signed | 10/14/2014 |
| Director Country Title | Ms. |
| Director First Name | Mary |
| Director Last Name | Raynor |
| Director Title | Executive Director |
| Director Phone Number | 212-395-7778 Ext. 133 |
| Chief Executive Officer E-mail Address | hsanders@agency.com |
| Please check the box if the Chief Executive Officer changed from the prior reporting period. | |
| Claim Contact Country Title | Ms. |
| Claim Contact First Name | Sally |

Notes: Slide 42

- In the software non-enterable fields are grey. On CFR-i, the information in the grey area has been carried forward from the agency definition screen.
- When importing master data always verify that the imported data is still accurate and correct!
- Information required: All bolded field names. Accurate CEO and fiscal contact emails are especially important.
- Click "Copy Contact" if the CFR contact and the state aid claim contact person is the same.
- Click "Save" and/or select a different tab to proceed.

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.
- ❖ **A signed and dated CFR-i must be submitted to each funding NYS State Agency.** The schedule signed must have the same DCN as the CFR submitted via the Internet.

Notes: Slide 43

- Page 1 of the sample.

CFR-ii/iiA

Accountant's Report

Provider Agency: 10000 - Any Agency
 Reporting Period: 7/1/2013 - 6/30/2014
 Submission Type: Full

SCHEDULE: Agency Identification and Certification Statement
 CFR - iiA/iiA
 Accountant's Report - Voluntary Agency or County Gov't
 County/NYC Certification Statement

CFR ii | CFR iiA | CFR ii

| ITEM DESCRIPTION | Value |
|---|---------------------------|
| Date of report (if date date of the audit report on the financial statements) | 06/30/2014 |
| CPA Name | Charles Salerno |
| Firm Name | C Salerno Associates, CPA |
| CPA Address Line 1 | 66 Wall Street |
| CPA Address Line 2 | |
| CPA City | Home |
| CPA State | NY |
| CPA Zip Code | 11205 |
| CPA Telephone Number | 212 222 3036 Ext. _____ |
| Date CFR is signed | 10/15/2014 |
| CPA Firm Reg. Number | 1224957 |

1224957

Copy Contact | Go To... | Save | Update | Cancel | Delete | Close

Notes: Slide 44

- Information required: All bolded field names.
- Click "Save" and/or select a different tab to proceed.

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.

Notes: Slide 45

- Page 2 & 3 of the sample.
- Only CFR-ii or CFR-iiA will be printed based on the audited financial statement reporting period entered in the Agency Definition.
- The audited financial statement reporting period must be manually entered every year (even when importing data from a prior submission).

CFR-iii County/New York City Certification Statement

Provider Agency: 10200 - Any Agency
 Reporting Period: 7/1/2013 - 6/30/2014
 Submission Type: Full

SCHEDULE: CFR - iiA/iiA
 Agency Identification and Certification Statement
 Accountant's Report - Voluntary Agency or County Gov't
 County/NYC Certification Statement

| ITEM DESCRIPTION | Value |
|--|--------------------|
| Local Governmental Unit | |
| LGU State | |
| Title (Service Provider's Chief Executive Officer) | Executive Director |
| Title (LGU's Chief Fiscal Officer) | |
| CEO Date | 10/14/2014 |
| LGU CFO Date | |
| CEO First Name | May |
| CEO Last Name | Reynolds |
| LGU CFO First Name | |
| LGU CFO Last Name | |

Copy Control | Go To... | Save | Validate | Cancel | Delete | Close

Notes: Slide 46

- Information required: All bolded field names.
- Click "Save."
- Messenger box appears confirming save.
- Close Messenger box and click "Go To" to proceed.

CFR-iii
County/New York City Certification Statement

- ❖ The CFR-iii **must** be completed if Aid to Localities funding (State Aid) is received through a local county contract or a direct contract with a DMH State Agency.
- ❖ If funded through a direct contract the Executive Director/CEO **must** sign the far left certification.
- ❖ If funded through a local county contract, 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.

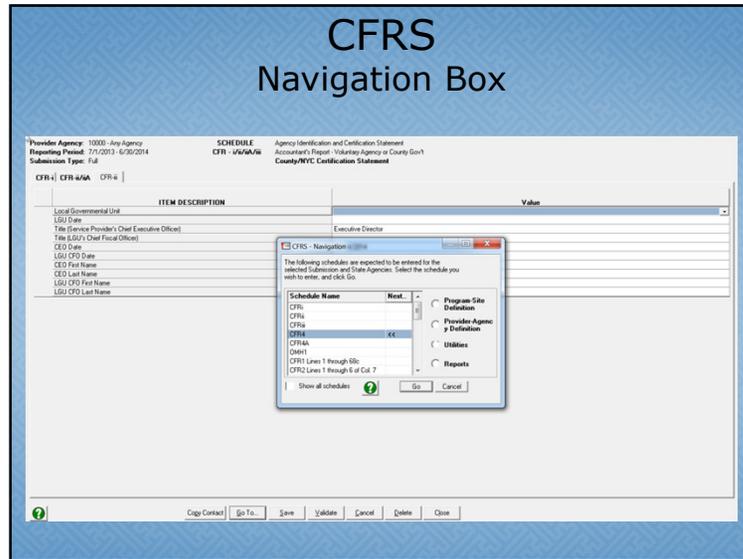
Notes: Slide 47

- Page 4 of the sample.
- Not required for providers operating only rate-based and/or unfunded programs.

CFR-iii
County/NYC Certification Statement

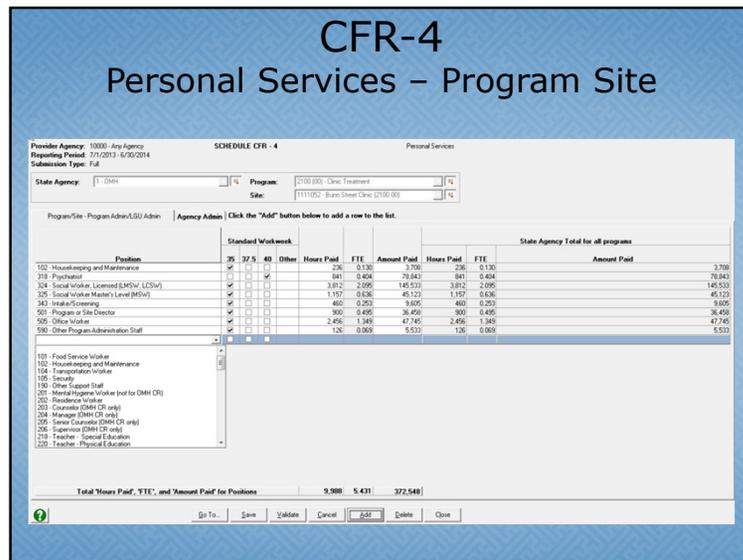
- ❖ County providers of service **must** have the middle certification signed by the County Treasurer **and** the right certification signed by the Director Of Community Services.
- ❖ **Signed and dated CFR-iii must be submitted to each funding DMH State Agency.** The schedule signed must have the same DCN as the CFR submitted via the Internet.
- ❖ Do not wait for county signature of the CFR-iii prior to submission. Send a signed copy of CFR-iii to the funding DMH Agency(ies) at the same time it is sent to the county.

Notes: Slide 48



Notes: Slide 49

- The CFRS Navigation box appears highlighting next CFR schedule to be completed following the recommended order of completion.
- Schedules can be completed in any order, however, data brought in from another schedule by the software will not be seen until the feeder schedule is completed.
- Click “Go” to proceed.



Notes: Slide 50

- CFR-4 is a 2 tab data entry screen (Program/Site – Program Admin/LGU Admin & Agency Admin).
- To enter program site data select a State Agency, Program and Site from the dropdown boxes.
- Click “Add” to open the Position Title Code (PTC) dropdown box and select a PTC.
- Check the applicable Standard Workweek for the PTC.
- Enter the aggregate total Hours Paid and Amount Paid for all individuals working in the PTC.
- Repeat the same 3 steps for each new PTC.
- The CFRS Software will calculate the FTEs to 3 decimal places.
- Click “Delete” to delete an entire row if the entire entry is incorrect or to remove a blank row that is not needed.
- Click “Save” and/or click “Agency Admin” tab to proceed.

CFR-4 Personal Services – Agency Administration

| Position | 35 | 37.5 | 40 | Other | Hours Paid | FTE | Amount Paid |
|--|--------------------------|--------------------------|--------------------------|--------------------------|------------|-------|-------------|
| 601 - Executive Director/Chief Executive Officer | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 2,000 | 1.000 | 225,000 |
| 602 - Assistant Executive Director | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 2,000 | 1.000 | 195,000 |
| 603 - Compliance/Controller | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 2,000 | 1.000 | 110,000 |
| 604 - Director of Person | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 4,160 | 2.000 | 250,000 |
| 606 - Accountant (Agency Administration) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 4,160 | 2.000 | 70,000 |
| 609 - Compliance/Data/Statistical Specialist | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 2,000 | 1.000 | 90,000 |
| 612 - Administrative Assistant | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1,820 | 1.000 | 45,000 |
| 621 - Utilization Review/Quality Assurance | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 2,000 | 1.000 | 95,000 |

Total Hours Paid, 'FTE', and Amount Paid for Positions: 20,540 10.000 1,670,000

Notes: Slide 51

- Follow the same 3 step process for data entry of agency administration staff.
- Note that only 600 series Position Title Codes are available for use.
- Click "Save".
- Close the Messenger Box and click "Go To" then "Go" to proceed.

CFR-4 Personal Services

- ❖ NYS Agency specific and shared program specific schedules are completed for direct care, clinical, support, program administration and LGU administration staff (Position Title Codes 100–599 and 700–799).
- ❖ A separate schedule CFR-4 is completed for the agency administration personal services expenses of your entire agency (Position Title Codes 600–699).
- ❖ 100% of the amounts paid for agency administration staff **must** be reported.

Notes: Slide 52

- Pages 32-38 of the sample.
- CFR-4 is included in all CFR submission types.
- NYS Agency specific and shared program specific CFR-4s are prepared for staff providing program services.
- Agency administration staff is reported in a single column on a separate schedule CFR-4. All agency administration staff is reported in this column regardless of the size of the NYS agency programs in relation to the total agency.

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

Notes: Slide 53

- SED Note: Salaries of Related Service Personnel (Occupational Therapists, Physical Therapists, and Speech Therapists) are not reimbursable in SEIT programs. These job titles should not be included in SEIT CFR4 and/or CFR4A data.

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

Notes: Slide 54

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.

Notes: Slide 55

Calculation of FTEs

- ❖ Hours Paid/(Standard work week x 52)
- ❖ Example: FTE calculation for position where the standard full time work week is 35 hrs per week and the employee worked 22.5 hours a week for 40 weeks during the fiscal year:

$$\frac{22.5 \times 40}{35 \times 52} = \frac{900}{1820} = .495 \text{ FTE}$$

Notes: Slide 56

- This example shows the calculation of the FTE for the Program Director (PTC 501) and represents the most complicated calculation, a less than full time employee who worked for less than a full year.

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)

Notes: Slide 57

CFR-4A Contracted Direct Care and Clinical Personal Services

The screenshot shows the 'Contracted Direct Care and Clinical Personal Services' window. At the top, it displays 'Provider Agency: 10000 - Any Agency', 'Reporting Period: 7/1/2013 - 6/30/2014', and 'Submission Type: Full'. Below this, there are fields for 'State Agency' (1 - SED), 'Program' (0100 (Y) - Preschool Special Class over 2.5 hours), and 'Site' (1111910 - Center Based 5 hours (0700 YY)).

| Position | Hours Paid | Amount Paid |
|----------------------------|------------|-------------|
| 224 - Teacher - Substitute | 40 | 2,200 |
| 225 - Therapist - Speech | 30 | 2,000 |

Below the table is a scrollable list of positions including: 203 - Paraprofessional - Social Services, 210 - Supervising Teacher, 218 - Teacher - Special Education, 220 - Teacher - Physical Education, 222 - Teacher - Other, 224 - Teacher - Substitute, 225 - Teacher - Speech Certified, 227 - Teacher - Coverage/Floating, 228 - Teacher Aide/Assistant - Substitute, 231 - Teacher Assistant, 236 - Student Coordinator, and 237 - Curriculum Coordinator.

At the bottom, a summary line reads: 'Total Hours Paid and Amount Paid for Positions: 70 5,200'. Buttons for 'Go To', 'Save', 'Update', 'Cancel', 'Add', 'Delete', and 'Close' are visible at the bottom of the window.

Notes: Slide 58

- Same data entry process as CFR-4.
- After completing data entry, click "Save", "Close", "Go To" then "Go" to proceed.

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.

Notes: Slide 59

- Pages 39-42 of the sample.
- CFR-4A is only included in Full CFR submission types.
- If contracted staff are not paid by the hour an estimate of hours paid must be made. Entries of 0 or 1 hour will not generally be accepted.

OMH-1

Units of Service by Program Site

| Line No. | TYPE OF SERVICE | WEIGHT FACTOR | TOTAL VISITS | WEIGHTED VISITS | SERVICE HOURS |
|----------|------------------------------------|---------------|--------------|-----------------|---------------|
| 01 | Partial Hospitalization (2200) | | | | |
| 1 | Inpatient | | | | |
| 2 | Outpatient | | | | |
| 3 | Group Outpatient | | | | |
| 4 | Clinic | | | | |
| 02 | Intensive Psychiatric Rehab (2320) | | | | |
| 5 | Inpatient | | | | |
| 6 | Clinic Treatment (2100) | 1.00 | 5,621 | 5,621 | |
| 03 | Continuing Day Treatment (1310) | | | | |
| 7 | Half Day | 0.50 | | | |
| 8 | Full Day | 1.00 | | | |
| 04 | PROS (2340) (2340) (2340) | | | | |
| 9 | PROS (2340) | 1.00 | | | |
| 05 | Day Treatment (0200) | | | | |
| 10 | Day Treatment (0200) | 0.33 | | | |
| 11 | Half Day | 0.50 | | | |
| 12 | Full Day | 1.00 | | | |
| 13 | Outpatient | 0.33 | | | |
| 14 | Other / Residential / Total | 1.00 | | | |
| 15 | All Other | 1.00 | | | |
| 16 | Residential (Patient Days) | | | | |
| 17 | Total | | 5,621 | 5,621 | |

Notes: Slide 60

- Select a Program and Site from the dropdown boxes.
- Enter data.
- After completing data entry, click "Save", "Close", "Go To" then "Go" to proceed.

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.

Notes: Slide 61

- Page 61 of the sample.
- OMH-1 is only included in Full CFR submission types.
- This schedule is only completed for OMH programs.

CFR-1 General Information

| Line No. | ITEM DESCRIPTION | Cost Code | Value |
|--|---|-----------|-------------------------|
| SECTION A - GENERAL INFORMATION | | | |
| 1 | Program Type | 00070 | Clinic Treatment |
| 2 | Program Code (Program Code Index) | 00010 | 2100 (00) |
| 3 | Program Site Identification Number | 00050 | 1111092 |
| 4 | Program Site Name | 00020 | Burn Street Clinic |
| 5 | Program Site Address (Line One) | 00030 | 25 Burn St |
| 6 | Program Site Address (Line Two) | 00040 | New York, NY 10003-1111 |
| 7a | Medical Provider Agreement Number (DMH only) | 00060 | 000000 |
| 7b | National Provider ID Number (DMH only) | 00081 | 18062777 |
| 8 | County Code (Site Address-C) | 00000 | 35 |
| 9 | Date Site Opened | 00090 | 02/02/1992 |
| 10 | Annual Capacity (DMH, OPuDD and SED only) | 00100 | |
| 11 | Annual Capacity (DMH, OPuDD and SED only) | 00110 | |
| 12 | Annual Days Program Site Open | 00120 | 253 |
| 13 | Units of Service | 00130 | 5,621 |
| 14 | People or TBS Units of Service (OPuDD only) | 00130 | |
| 15 | Program Site Square Footage (DMH, OPuDD and SED only) | 00150 | |

Notes: Slide 62

- CFR-1 is a 3 tab data entry screen (General Information, Expenses & Revenues).
- To enter program site data select a State Agency, Program and Site from the dropdown boxes.
- As noted earlier, dark grey fields are non-enterable. Data is populated from a different schedule or screen.
- Enter data.
- Click "Save" and/or select a different tab to proceed.

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.

Notes: Slide 63

- Page 5 of the sample.
- CFR-1 is only included in Full CFR submission types.
- CFR-1 is a state agency specific, program site/shared program specific schedule

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.

Notes: Slide 64

- Page 5 of the sample
- OASAS programs: Units of service reported in the CFR must match the units of service reported to the OASAS Monthly Service Delivery system (MSD) for the period covered by the CFR.
- OMH programs: As noted, OMH units of service carry forward from OMH-1.
- The units of service reported are accrued based on date of service NOT date of payment.
- All units of service provided must be reported including those for which no payment was received.

CFR-1 Expenses

| Line No. | ITEM DESCRIPTION | Cost Center | Value |
|--|--|-------------|---------|
| SECTION 0 - EXPENSES | | | |
| PERSONAL SERVICES | | | |
| 16 | Personal Services Program/Site & Program Admin | 11899 | 272,540 |
| 17 | Vacation Accruals Program/Site & Program Admin | 12999 | |
| FRINGE BENEFITS | | | |
| 18 | Mandated Fringe Benefits | 13000 | 36,957 |
| 19 | Non-Mandated Fringe Benefits | 13000 | 64,362 |
| 20 | Total Fringe Benefits (Sum Lines 18 & 19) | 13000 | 101,319 |
| OTHER THAN PERSONAL SERVICES (OTPS) | | | |
| 21 | Food | 14010 | |
| 22 | Repairs and Maintenance | 14020 | 21,412 |
| 23 | Utilities | 14030 | 29,737 |
| 24 | Transportation Related - Participant | 14040 | |
| 25 | Staff Travel | 14250 | 120 |
| 26 | Participant Incidentals | 14050 | 4,894 |
| 27 | Equipment Adaptive Equipment (DPA/DD and SED) only | 14070 | |
| 28 | Equipment - Equipment | 14080 | 1,768 |
| 29 | Sub-Contract Raw Materials | 14090 | |
| 30 | Participant Wages - Non-Contract | 14100 | |
| 31 | Participant Wages - Contract | 14110 | |
| 32 | Participant Fringe Benefits | 14120 | |
| 33 | Section 4246 Services Assessment (SPuSO) only | 14130 | |
| 34 | Staff Development | 14140 | 3,620 |
| 35 | Contracted Direct Care and Clinical Personal Services (from CFR-4) | 14150 | 79,885 |
| 36 | Supplies and Materials - Non-Household | 14160 | 8,749 |
| 37 | Household Supplies | 14170 | 3,524 |
| 38 | Telephone | 14190 | 7,911 |
| 39 | Insurance - General | 14200 | 3,182 |

Notes: Slide 65

➤ There are more expense lines than can be displayed on one screen. Use the scroll bar on the right side of the screen to access the lines not displayed.

➤ Remember, expenses and revenues are reported on the accrual basis of accounting.

➤ Note: Personal services expenses were carried forward to line 16 from CFR-4.

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)

Notes: Slide 66

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.

Notes: Slide 67

- Page 6 of the sample.

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

- ❖ Line 22: Repairs and Maintenance - Report costs for maintenance and minor repairs as well as contracts for housekeeping, garbage and snow removal.
- ❖ Line 26: Participant Incidentals – Costs associated with participant entertainment, recreation, summer camps, clothing, etc.
- ❖ Line 28: Expensed Equipment - Refer to Appendix O of the CFR Manual for guidelines.

Notes: Slide 68

- Pages 6 of the sample.
- OPWDD: Lines 30-32 are only completed for Sheltered Workshop, Day Training, Day Habilitation, Prevocational and Supported Employment programs.

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

- ❖ Line 35: Contracted and Direct Care and Clinical personal services carry forward from schedule CFR-4A.
- ❖ Line 36: Supplies & Materials (non-Household) – Costs for program supplies, medical supplies, printing, copies, postage, computer programming, etc.

Notes: Slide 69

- Page 7 of the sample.

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

- ❖ 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.

Notes: Slide 70

- Page 7 of the sample.

CFR-1
Expenses – CFR-1.3

- ❖ Certain assets are depreciated:
 - Line 44: Depreciation - Vehicle
 - Line 45: Depreciation - Equipment
 - Line 51: Depreciation - Building
 - Line 52: Depreciation - Building/
Land Improvements
- ❖ **All** items with an individual cost of \$5,000 or more **and** a useful life of 2 or more years **must** be depreciated!
- ❖ See Appendix O of the CFR Manual for guidance on capitalization and depreciation.

Notes: Slide 71

- Pages 7 of the sample.

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.
- ❖ Negative numbers cannot be entered 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.

Notes: Slide 72

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”.
- ❖ ***Do not*** report items on line 40 – OTPS Other that should more appropriately be reported on a specifically defined line.

Notes: Slide 73

CFRS Line Details Boxes

The screenshot displays the CFRS software interface. At the top, it shows 'Provider Agency: 10000 - Any Agency', 'Reporting Period: 7/1/2013 - 6/30/2014', and 'Submission Type: Full'. Below this, there are dropdown menus for 'State Agency: T - OHH' and 'Program: 0700 (00) - Clinic Treatment'. The main area is a table with columns for 'Line No.', 'ITEM DESCRIPTION', 'Cost Code', and 'Value'. A pop-up window titled 'CFRS Line Details' is open, showing 'Enter Details for line Number: 40' and a list of pre-defined item descriptions with checkboxes and 'Detail Value' columns. The 'Worksheet Total' is shown as 7,632.

Notes: Slide 74

- Data for line numbers with an asterisk can only be entered by using a line details box.
- To open a line details box, click on the line then click the ellipsis (box with 3 dots at the bottom).
- Line details boxes are customized to meet specific NYS Agency needs with pre-defined item descriptions.
- Additional item descriptions can be added by clicking “Add” and typing in the new description.
- To transfer line details box totals to the CFR-1 line click “Save” then click “Close.”

CFRS Lines 68a, 68b & 68c

| Line No. | ITEM DESCRIPTION | Cost Center | Value |
|---------------------------------------|--|-------------|-----------|
| 48 | Total Equipment (Sum Lines 42-47) | 19099 | 183,437 |
| PROPERTY - PROVIDER PAID | | | |
| 49 | Lease/Rentals - Real Property | 16010 | 158,373 |
| 50 | Leasehold/Leasehold Improvements | 16020 | 21,687 |
| 51 | Depreciation - Building | 16030 | 62,193 |
| 52 | Depreciation - Building, Land and Improvements | 16040 | 400 |
| 53 | Management Cap. Inter. Interest (Report HCFA Bond Int. on Line 53) | 16060 | |
| 54 | Management Expenses | 16070 | |
| 55 | Insurance - Property & Casualty | 16080 | 56,426 |
| 56 | Real Estate Taxes | 16090 | 66,520 |
| 57 | Interest on Capital Indebtedness | 16100 | |
| 58 | Charity Expenses | 16110 | |
| 59 | HCFA/DAWNY Interest Expense | 16120 | |
| 60 | HCFA/DAWNY Administration Fees | 16130 | |
| 61 | Maintenance - Lease of Prem (LSU Only) | 16140 | |
| 62 | Other (Detail Required) | 16999 | |
| 63 | Total Property/Provider Paid (Sum of Lines 49-62) | 16999 | 363,690 |
| TOTALS | | | |
| 64 | Total Operating Costs (Sum Lines 16.17.20.41 minus 29) | 19010 | 4,588,778 |
| | Ratio Value | 19050 | 0.00769 |
| 65 | Agency Admin. Alloc. - Line 64 times 81 | 19060 | 490,233 |
| 66 | Adjustments/Non-Allowable Costs (Detail Required) | 19030 | |
| 67 | Total Prop/Rate Costs (Sum Lines 28, 48, 63-65 minus 66) | 19060 | 6,120,044 |
| OPWDD Only - Interdepartmental | | | |
| 68a | Other Than To/From Transportation Allocation | 19181 | |
| 68b | To/From Transportation Allocation | 19182 | 1,266,493 |
| 68c | ICF/DD SED Contract Liability | 19183 | |

Notes: Slide 75

- Data for line numbers 68a and 68b only required for specific OPWDD programs.
- Click "Save" and/or select a different tab to proceed.
- NOTE: Saving data frequently will prevent loss of entered data due to power failure or system timeout.

CFR-1 Expenses – CFR-1.4

Lines 68a & 68b: OPWDD Only
Transportation Allocation

- ❖ If the agency has been paid to provide to/from transportation services as a part of the Medicaid Rate, then the transportation expenses as reported on programs 0670 and 0880 are allocated here, usually on line 68b

Notes: Slide 76

- Page 14 of the sample

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.**

Notes: Slide 77

CFR-1
Expenses – CFR-1.4

Line 68c: OPWDD Only

- ❖ There were no add-ons for education or day services during the 07/01/2013 – 06/30/2014 fiscal reporting period therefore, enter "0" on CFR-1 Line 68c for ICF/DD programs.

Notes: Slide 78

CFR-1 Revenues

| Line No. | ITEM DESCRIPTION | Cost Codes | Value |
|----------------------------|--|------------|---------|
| SECTION C. REVENUES | | | |
| 69 | Participant Fee (Less SSI & SVA) | 20010 | 1,800 |
| 70 | SSI and SVA | 20010 | |
| 71 | Home Rule/Public Assistance | 20030 | |
| 72 | Medicaid | 20040 | 796,862 |
| 73 | Medicare | 20060 | 65,627 |
| * 74 | Other Third Parties (Detail Request) | 20070 | 4,299 |
| 75 | OPWDD Residential Room and Board/NYS OPTS | 20080 | |
| 76 | Transportation, Medicaid | 20090 | |
| * 77 | Transportation, Other Detail Request | 20100 | |
| 78 | Salts Contract Total | 21070 | |
| * 79 | Federal Grants (Detail Request) | 22040 | |
| * 80 | State Grants (Detail Request) | 22030 | |
| 81 | LTE Income Total (Other and OPWDD only) | 22080 | |
| 82 | SNAP (DASAS, OPWDD) Food Revenue (SED Only) | 22160 | |
| 83 | Gifts, Legacies, Bequests, Restricted Donations | 22010 | |
| 84 | Section 202(b)(1) HUD Funds | 22020 | |
| 85 | Interest/Dividend Income | 22090 | |
| 86 | Prior Period Rate Adjustments | 22090 | |
| 87 | Excessive Teacher Turnover Prevention Grant (SED only) | 22180 | |
| 88 | LDSS County Revenue (SED only) | 22130 | |
| 89 | 4402 Revenue (School District to State)(SED only) | 22120 | |
| 90 | Department of Health Chapter 433 Revenue (SED only) | 22130 | |
| 91 | 4408 Revenue (School District)(SED only) | 22140 | |
| 92 | 4410 Revenue (Preschool)(SED only) | 22150 | |
| 93 | Net Deficit Funding (State & LSGU Funding only) | 20110 | |
| * 94 | Other Detail Request | 22990 | |
| 95 | Other Revenues (Sum Lines 69-94) | 22990 | 846,574 |

Notes: Slide 79

- There are more revenue-related lines than can be displayed on one screen. Use scroll bar to access the lines not displayed.
- Remember, expenses and revenues are reported on the accrual basis of accounting.

CFR-1 Revenues

| Line No. | ITEM DESCRIPTION | Cost Codes | Value |
|--|--|------------|---------|
| GAAP ADJUSTMENTS TO REVENUE | | | |
| 96 | Participant Allowance | 24010 | |
| 97 | Unavailable Accounts Receivable | 24040 | |
| * 98 | Other Detail Request | 24990 | |
| 99 | Net GAAP Adjustments (Sum Lines 96-98) | 24990 | |
| 100 | Net GAAP Revenues (Line 95 minus 99) | 24990 | 846,574 |
| NON GAAP ADJUSTMENTS TO REVENUE | | | |
| 101 | Lumpy Capital Income | 24050 | |
| 102 | Lumpy LTE Income | 24060 | |
| 103 | Net Deficit Funding | 24070 | |
| * 104 | Other Detail Request | 24080 | |
| 105 | Total Non-GAAP Adjustments (Sum Lines 101-104) | 24090 | |
| 106 | TOTAL ADJ. TO REVENUE (Sum Lines 99 & 105) | 24990 | |
| 107 | TOTAL NET REVENUES (Line 95 minus 106) | 25990 | 846,574 |

Notes: Slide 80

- The rest of the revenue-related lines.
- After completing data entry, click "Save", "Close", "Go To" then "Go" to proceed.

CFR-1
Revenues – CFR-1.5

Line 69: Participant Fees

- ❖ Report revenues received from program participants in excess of SSI and SSA (self pay).
- ❖ SED providers report revenues for non-disabled students in Preschool Integrated programs 9160-9163 and 9165-9169 on this line.

Notes: Slide 81

- Page 9 of the sample.

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.
- ❖ In **OPWDD** Medicaid eligible programs:
 - Report Medicaid revenues received less the transportation portion (see Line 76).

Notes: Slide 82

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.

Notes: Slide 83

CFR-1
Revenues – CFR-1.5

OPWDD Transportation Allocation – Lines 76 & 77

- ❖ 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.

Notes: Slide 84

CFR-1 Revenues – CFR-1.5

- ❖ 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.

Notes: Slide 85

- Pages 9 of the sample

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"

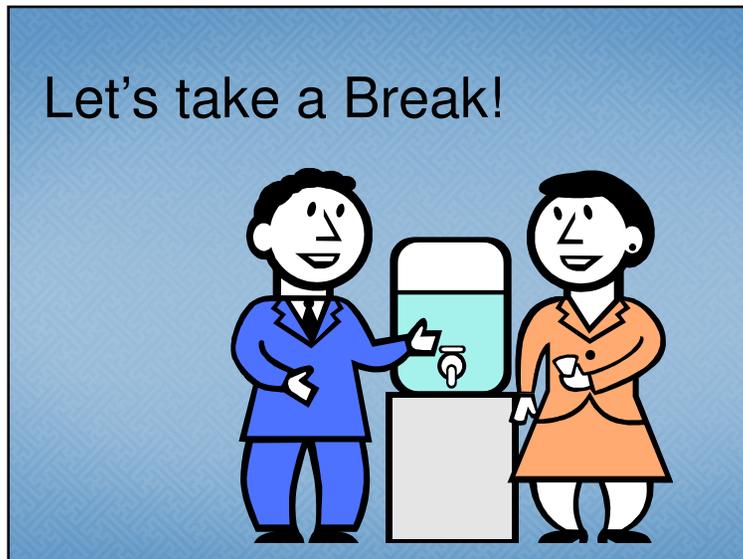
Notes: Slide 86

- Page 10 of the sample.
- Lines 93 and 103 should equal the sum of DMH-2 lines 44 (State Share) and 45 (Local Government Share).

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 <\$1,000 each”.

Notes: Slide 87



Notes: Slide 88



Notes: Slide 89

CFR-2 Agency Fiscal Summary

Provider Agency: 1000: Any Agency
Reporting Period: 7/1/2013 - 6/30/2014
Submission Type: Full

SCHEDULE CFR - 2 Agency Fiscal Summary

Schedule Data

| Line No. | COLUMN NUMBER | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
|---------------------------|---------------|---------------|--------------|------------|--------------|------------|---------------|--------------|
| ITEM DESCRIPTION | Code | AGENCY TOTALS | OASAS TOTALS | DMH TOTALS | DPWDD TOTALS | SED TOTALS | SHARED TOTALS | OTHER TOTALS |
| EXPENSES | | | | | | | | |
| 1 Personal Services | 11999 | 11,095,153 | 2,684,977 | 897,577 | 4,318,253 | 391,742 | 0 | 18,387,702 |
| 2 Vacation Leave Accruals | 32999 | 187,122 | 18,732 | 2,842 | 476 | 7,063 | 0 | 156,995 |
| 3 Fringe Benefits | 22999 | 2,844,003 | 578,341 | 271,023 | 634,266 | 102,271 | 0 | 1,126,000 |
| 4 OTRS | 34999 | 4,796,208 | 512,104 | 241,566 | 3,010,891 | 23,707 | 0 | 1,007,340 |
| 5 Equipment Provider Paid | 30999 | 1,955,459 | 30,394 | 4,115 | 1,481,051 | 5,289 | 0 | 234,000 |
| 6 Property Provider Paid | 30999 | 1,728,496 | 113,642 | 109,775 | 665,862 | 38,817 | 0 | 876,000 |
| 7 Net Agency Admin. | 30000 | 1,711,496 | 265,230 | 147,764 | 660,693 | 51,276 | 0 | 595,455 |
| 8 Ad. Non-Flow Costs | 30030 | 1,024 | 0 | 1,002 | 0 | 24 | 0 | 900 |
| 9 Total Ad. Expenses | 30999 | 24,263,063 | 3,132,484 | 1,772,232 | 10,970,571 | 619,901 | 0 | 7,788,843 |
| REVENUES | | | | | | | | |
| 10 Gross Revenues | 40999 | 24,956,005 | 3,243,795 | 1,790,059 | 10,966,132 | 546,714 | 0 | 7,789,345 |
| 11 GAAP Adj. to Revenues | 42999 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 Net GAAP Revenues | 44999 | 24,956,005 | 3,243,795 | 1,790,059 | 10,966,132 | 546,714 | 0 | 7,789,345 |

Go To... Save Validate Cancel Delete Close

Notes: Slide 90

- Only column 7 is enterable.
- Data for columns 2 – 6 carries forward from DMH-1.
- Column 1 is calculated by the software (sum of columns 2 – 7).
- Column 1, lines 9 & 10 should match the total agency expenses and gross revenues in your financial statements.
- After completing data entry, click “Save”, “Close”, “Go To” then “Go” to proceed.

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.

Notes: Slide 91

- Page 29 of the sample.
- Full & Abbreviated CFRs only – Not required for Article 28 Abbreviated or Mini-Abbreviated CFRs.
- Agency-wide schedule.

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.

Notes: Slide 92

- Both expenses and revenues must be reported for fund raising.
- Fund raising special events may be netted to match financial statement presentation.
- Fund raising and fund raising special events are not considered agency administration expenses and cannot be reported on CFR-3.

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 SED, OASAS, OMH, OPWDD, shared programs and all other programs operated by your agency.

Notes: Slide 93

- Page 71 of the sample

CFR-2 Reconciliation Statement

| ITEM DESCRIPTION | Value |
|---|------------|
| Total agency expenses from Financial Statements | 24,286,995 |
| Adjustments | 0 |
| Total adjustments | -2,500 |
| Adjusted Financial Statement Expenses | 24,286,994 |
| CFR 2, Col 1, line 9 | 24,283,961 |
| CFR 2, Col 1, line 8 | 1,824 |
| CFR 2, line 41 | 1,200 |
| Total CFR Expenses | 24,286,985 |
| Difference | -9 |

Notes: Slide 94

- To open the line details box click the ellipsis.
- Click "Add" to enter adjustment descriptions and amounts.
- When data entry is complete, click "Save" and "Close" to close the line details box and transfer total to the Reconciliation Statement.
- Click "Save" and/or the Revenue Adjustments tab to proceed.

CFR-2 Reconciliation Statement

Provider Agency: 10000 - Any Agency
Reporting Period: 3/1/2013 - 6/30/2014
Submission Type: Full

Reconciliation of Revenues and Expenses

| ITEM DESCRIPTION | Value |
|---|------------|
| Total agency Revenues from Financial Statements | 24,396,749 |
| Adjustments | 47,321 |
| Subscribers | 0 |
| Total Adjustments | 47,321 |
| Adjusted Financial Statement Revenues | 24,396,749 |
| Total agency Revenues from CFR-2, Col. 1, line 12 | 24,396,095 |
| Difference | 744 |

Go To... Save Validate Cancel Delete Close

Notes: Slide 95

- Repeat the same steps for revenue adjustments.
- When all data has been entered for both tabs click "Save", "Close", "Go To" then "Go" to proceed.

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.



Notes: Slide 96

- Pages 30-31 of the sample.
- Full CFRs only.
- Agency-wide schedule.

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).

Notes: Slide 97

CFR-3 Agency Administration

Provider Agency: 10000 - Air Agency
Reporting Period: 7/1/2013 - 6/30/2014
Submission Type: Full

SCHEDULE CFR - 3 Agency Administration

Personal Services, Fringe Benefits, OTPS | Equipment, Property | Ratio Value |

| Line No. | ITEM DESCRIPTION | Cost Code | Value |
|--|---|-----------|-----------|
| PERSONAL SERVICES | | | |
| 1 | Total Personal Services (From CFR-4, Agency Admin.) | 11998 | 1,070,000 |
| 2 | Unassigned Leave Accruals | 12990 | 800 |
| FRINGE BENEFITS | | | |
| 3 | Unassigned Fringe Benefits | 13301 | 295,000 |
| 4 | Non-Mandated Fringe Benefits | 13301 | 48,000 |
| 5 | Total Fringe Benefits (Sum Lines 3-4) | 13301 | 343,000 |
| OTHER THAN PERSONAL SERVICES (OTPS) | | | |
| 6 | Auto/Lease | 14200 | 103,250 |
| 7 | Utilities | 14210 | 2,007 |
| 8 | Telephone | 14220 | 5,362 |
| 9 | Repairs and Maintenance | 14221 | 18,642 |
| 10 | Office Supplies and Postage | 14161 | 7,130 |
| 11 | Operational Expense | 14230 | 0 |
| 12 | Interest - Working Capital | 14240 | 8,323 |
| 13 | Operational Equipment | 14601 | 0 |
| 14 | Contracted/Personal Services | 14151 | 31,586 |
| 15 | Staff Travel | 14251 | 5,170 |
| 16 | Insurance - General | 14261 | 0 |
| 17 | Other Detail Program | 14997 | 89,872 |
| 18 | Total OTPS (Sum Lines 6-17) | 14996 | 266,252 |

Go To... Save Validate Cancel Delete Close

Notes: Slide 98

- CFR-3 is a 3 tab data entry screen.
- Enter data.
- Click "Save" and/or select a different tab to proceed.

CFR-3 Agency Administration

Provider Agency: 10000 Any Agency
Reporting Period: 7/1/2013-6/30/2014
Submission Type: Full

SCHEDULE CFR - 3 Agency Administration

Personal Services, Fringe Benefits, OTPS | Equipment, Property | Ratio Value

| Line No | ITEM DESCRIPTION | Cost Codes | Value |
|----------------------------------|---|------------|-----------|
| EQUIPMENT - PROVIDER PAID | | | |
| 19 | Lease/Financed Vehicle | 15011 | 0 |
| 20 | Lease/Financed Equipment | 15020 | 0 |
| 21 | Depreciation - Vehicle | 15041 | 0 |
| 22 | Depreciation - Equipment | 15050 | 0 |
| 23 | Interest - Vehicle | 15071 | 0 |
| 24 | Other Detail Required | 15097 | 0 |
| 25 | Total Equipment (Sum Lines 19-24) | 15096 | 1,200 |
| PROPERTY - PROVIDER PAID | | | |
| 26 | Lease/Financed Real Property | 16011 | 0 |
| 27 | Leasehold/Leasehold Improvements | 16021 | 0 |
| 28 | Depreciation - Building | 16071 | 1,740 |
| 29 | Depreciation - Building/Land Improvements | 16090 | 12,640 |
| 30 | Mortgage Interest | 16061 | 0 |
| 31 | Mortgage Expenses | 16071 | 0 |
| 32 | Insurance - Property & Casualty | 16081 | 0 |
| 33 | Rent/Lease - Land | 16091 | 8,950 |
| 34 | Maintenance in Lieu of Rent (EIS) only | 16141 | 0 |
| 35 | Interest on Capital Holdbacks | 16101 | 0 |
| 36 | Other Detail Required | 16097 | 362 |
| 37 | Total Property (Sum Lines 26-36) | 16096 | 24,732 |
| 38 | Parent Agency Administration Allocation | 15070 | 0 |
| 39 | County Wide Cost Allocation (EIS) (204) | 15090 | 0 |
| 40 | Total Agency Administration (Sum Lines 1, 2, 5, 19, 25, 37, 38, 39) | 15090 | 1,712,636 |
| 41 | Adjustments-Non-Allowable Costs (Detail Required) | 15071 | 2,000 |
| 42 | Net Agency Administration (Line 40 minus 41) | 15098 | 1,714,636 |

Go To... Save Validate Cancel Delete Close

Notes: Slide 99

- Enter data.
- Click "Save" and/or select a different tab to proceed.

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

Notes: Slide 100

- If Parent Agency Admin Allocation is reported on Line 38, documentation of the admin allocation must be sent with the certification schedules. This must include total parent agency cost, total allocated cost to each of the subordinate agencies, and the basis used for the allocation. (Published in the CFR Manual)
- Remember, fundraising and fundraising special events costs are not be reported on CFR-3 and adjusted out on Line 41; they are reported in full on CFR-2 Column 7.

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.

Notes: Slide 101

- Line 14
- Includes Management Consulting Services, IT support and more.
- U.S. GAAP Codification of Accounting Standards Topic 350-50 Website Development Costs AICPA SOP 98-1 "Accounting for the Costs of Computer Software Developed or Obtained for Internal Use"
- Application development stage. Costs to develop internal-use software during the application development stage are capitalized.

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.

Notes: Slide 102

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”.

Notes: Slide 103

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.

Notes: Slide 104

CFR-3 Agency Administration

Provider Agency: 10000 - Any Agency
Reporting Period: 1/1/2013 - 6/30/2014
Submission Type: Full

SCHEDULE CFR - 3 Agency Administration

Personal Services, Fringe Benefits, OTPS | Equipment, Property Ratio Value

| Line No | ITEM DESCRIPTION | Cost Code | Value |
|---|---|-----------|------------|
| 43 CALCULATION OF OPERATING COSTS | | | |
| 43 | GAASG Subtotal | 19110 | 2,725,218 |
| 44 | OHM Subtotal | 19120 | 1,512,559 |
| 45 | OPuCO Subtotal | 19130 | 6,762,975 |
| 46 | SED Subtotal | 19140 | 524,883 |
| 47 | Shared Programs Subtotal | 19150 | 0 |
| 48 | Other Program Subtotal | 19160 | 5,962,890 |
| 49 | Total Agency Operating Costs | 19170 | 17,518,524 |
| 50 CALCULATION OF RATIO VALUE FACTOR | | | |
| 50 | Total Agency Administration (CFR 3, Line 42) | 19199 | 1,711,406 |
| 51 | Total Agency Operating Costs (CFR 3, Line 49) | 19171 | 17,518,524 |
| 52 | Ratio Value Factor (Line 50 divided by Line 51) | 19180 | 0.09761 |
| 53 ALLOCATION OF AGENCY ADMINISTRATION USING RATIO VALUE | | | |
| 53 | GAASG Allocation (line 43 x line 52) | 19210 | 266,230 |
| 54 | OHM Allocation (line 44 x line 52) | 19220 | 147,764 |
| 55 | OPuCO Allocation (line 45 x line 52) | 19230 | 660,683 |
| 56 | SED Allocation (line 46 x line 52) | 19240 | 51,276 |
| 57 | Shared Program Allocation (line 47 x line 52) | 19250 | 0 |
| 58 | Other Program Allocation (line 48 x line 52) | 19260 | 586,473 |
| 59 | Total Agency Administration (line 53 - 58) | 19270 | 1,711,406 |
| 60 CALCULATION OF ADJUSTED OPERATING COSTS | | | |
| 60 | GAASG Adjusted Subtotal | 19310 | 2,725,218 |
| 61 | OHM Adjusted Subtotal | 19320 | 1,512,559 |
| 62 | OPuCO Adjusted Subtotal | 19330 | 6,762,975 |
| 63 | SED Adjusted Subtotal | 19340 | 524,883 |
| 64 | Shared Program Adjusted Subtotal | 19350 | 0 |
| 65 CALCULATION OF ADJUSTED RATIO VALUE FACTOR | | | |
| 65 | GAASG Ratio Value Factor (line 53 divided by line 60) | 19410 | 0.09761 |
| 66 | OHM Ratio Value Factor (line 54 divided by line 61) | 19420 | 0.09761 |
| 67 | OPuCO Ratio Value Factor (line 55 divided by line 62) | 19430 | 0.09761 |
| 68 | SED Ratio Value Factor (line 56 divided by line 63) | 19440 | 0.09761 |

Notes: Slide 105

- All data elements are populated by the software.
- All calculations are performed by the software.
- Calculated values are carried forward to CFR-1, CFR-2 and DMH-1.
- When all data has been entered for both tabs click "Save", "Close", "Go To" then "Go" to proceed.

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.

Notes: Slide 106

- The software does all of the heavy lifting with the calculations.

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. A list of the program codes not included in the Step 2 calculation can be found in Section 15.0 of the CFR Manual

Notes: Slide 107

Abbreviated Filers Agency Administration Worksheet

Notes: Slide 108

- Enter total agency administration expenses.
- Use of “Override” function requires DMH State Agency Approval.
- The software does the rest!

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.

Notes: Slide 109

- Abbreviated CFRs only.

Agency Administration Final Thoughts

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

Notes: Slide 110

Agency Administration Final Thoughts

- ❖ For more information on the CFR-3 schedule, please see Section 15 of the CFR Manual.
- ❖ For more information on agency administration in general, please see Appendix I (Section 42) of the CFR Manual.
- ❖ Please refer to Appendix T for more information on how to calculate Agency Administration on an Abbreviated CFR.

Notes: Slide 111

CFR-5 Transactions With Related Organizations/Individuals

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
|---------|-----------------|---|----------------------------|--|--------------------------|--------------------------------|-----------------|----------------------|
| Line ID | Transaction | Program/After affected enter appropriate IIR (code) or administration | Description of transaction | Name of related organization or individual | Relationship to provider | Amount of transaction reported | Allowable costs | Adjustments to costs |
| 1 | 17100/00/111092 | | leased space | Any Agency Firm | S. Closely... | \$6,620 | \$7,620 | 1,000 |

Notes: Slide 112

- CFR-5 has 4 sections (A - D). Sections B – D are accessed by tabs.
- Answer Section A, Question #1 by selecting Yes or No. There is no default value. Providers must select the answer (affirmative response).
- Providers operating OASAS and/or OPWDD programs must also answer Question #2.
- If the answer to both questions is No, click “Save”, “Close”, “Go To” then “Go” to proceed.
- If the answer to Question #1 is Yes, open Section B and enter information about the transaction(s): affected program sites or agency admin, transaction description, the name of the related party and their relationship to the provider agency, transaction amount and allowable costs.
- Column 3 is a dropdown box. Select the 3 most affected areas.
- Column 6 is a dropdown box. Select the appropriate relationship.
- Column 9 is calculated. Any portion of the transaction that is non-allowable must be transferred to CFR-1, line 66, CFR-3, Line 41 and DMH-1, line 13.

CFR-5 Transactions With Related Organizations/Individuals

SECTION A: Question #1: During the reporting Period were there any PAYMENTS TO related organizations or individuals associated with the provider that involved any OASAS, OMR, CPW/O, and/or SED program and/or agency administration? [Yes]

Question #2: During the reporting Period were there any transactions with related organizations or individuals FROM which the service provider received any financial aid/assistance TO WHICH the service provider provided financial aid/assistance (applies only to OASAS and CPW/O service providers)? [Yes]

SECTION B SECTION C SECTION D: Click the "ADD" button below to add a row to the list.

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
|-----------|--|--------------|-------------------|-----------|----------------|-----------------|-----------------------|--------|
| Line Item | Program/Line affected (reportable only) (code) | Depreciation | Mortgage interest | Insurance | Property taxes | Other (specify) | Total allowable costs | |
| 100-1 | 210000/111000 | | 41,620 | 14,000 | 5,900 | 6,500 | | 67,620 |

CFRS - Line Details
CFRS Line Details
Enter Details for Line Number:
For schedule: CFR-5
Default blank Detail Value's to: Zero

| Description | Detail Value |
|-------------|--------------|
| | |

Worksheet Total: 0

Notes: Slide 113

- If Section B contains lease/property related transactions Section C must be completed.
- Data for Section C, Column 8 is entered through a line details box.
- Column 9 is a calculated field. Values greater than zero must be entered manually in Section B, Column 8.

Crosswalk CFR-5 to CFR-1 Unallowable /Non-Reimbursable Expenses

General Information Expenses | Revenues

| Line No. | ITEM DESCRIPTION | Cost Codes | Value |
|-----------------------------------|--|------------|---------|
| 40 | Lease/Equipment (from Lines 42-47) | 15999 | 2,000 |
| PROPERTY PROVIDER PAID | | | |
| 49 | Lease/Rental - Real Property | 16010 | 68,620 |
| 50 | Lease/Rental/Leasehold Improvements | 16020 | |
| 51 | Depreciation - Building | 16030 | |
| 52 | Depreciation - Building and Improvements | 16040 | |
| 53 | Mortgage Cost Incur Interest (Report MCFRA Bond Int. on Line 53) | 16060 | |
| 54 | Mortgage Expenses | 16070 | |
| 55 | Insurance - Property & Casualty | 16080 | 990 |
| 56 | Real Estate Taxes | 16090 | |
| 57 | Interest on Capital Involvement | 16100 | |
| 58 | Start-Up Expenses | 16110 | |
| 59 | MCFRA/OSMRY Interest Expense | 16120 | |
| 60 | MCFRA/OSMRY Administration Fees | 16130 | |
| 61 | Maintenance in Lieu of Rent (SLS/SLH) | 16140 | |
| 62 | Other Detail Requested | 16998 | |
| 63 | Total Property Provider Paid (from all Lines 49-62) | 16999 | 69,610 |
| TOTALS | | | |
| 64 | Total Operating Costs (from lines 16, 17, 20, 41 minus 29) | 19010 | 614,800 |
| 65 | Ratio Value | 0.05701 | |
| 66 | Agency Admin. Alloc. - Line 64 times 65 | 19050 | 42,244 |
| 66a | Adjustments/Overheadable Costs (Detail Requested) | 19030 | 1,000 |
| 67 | Total Prop/Rate Costs (from lines 29, 48, 63-65 minus 66) | 19060 | 708,145 |
| CPW/O Only - Informational | | | |
| 68a | Other Than Tax From Transportation Allocation | 19101 | |
| 68b | Tax From Transportation Allocation | 19102 | |
| 68c | ICF/OO SED Contract Liability | 19103 | |

CFRS - Line Details
CFRS Line Details
Enter Details for Line Number: 66
For schedule: CFR-1
Default blank Detail Value's to: Zero

| Description | Line B | Detail Value |
|---------------------|--------|--------------|
| adjustment to lease | 66 | 1,000 |

Worksheet Total: 1,000

Notes: Slide 114

- Page 72 of the sample.
- Screen shot of \$1,000 adjustment to allowable costs from CFR-5, Section B entered on CFR-1, Line 66.
- After data entry for all tabs has been completed click "Save", "Close", "Go To" then "Go" to proceed.

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.

Notes: Slide 115

- Page 43 of the sample.
- Full, Abbreviated and Mini-Abbreviated CFRs only – Not required for Article 28 Abbreviated CFRs.
- Agency-wide schedule.
- Related Party Transactions: Detailed in Section 18.0 of the CFR Manual. Accounting standards require disclosure in the financial statements for some of these transactions.
- Related party transactions are also know as less-than-arms-length transactions.
- Question #1 During the reporting period were any payments made to related organizations or individuals for goods or services associated with program services or agency administration?
- Question #2 During the reporting period did your agency receive from or provide to any related organizations or individuals financial aid/assistance?

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).

Notes: Slide 116

- In Section C, the costs must be detailed by column and not be solely listed in 'Other'. Costs in 'Other' must be discretely defined. Detail for schedule CFR-5 is at the end of the sample.

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.

Notes: Slide 117

CFR-5 Transactions With Related Organizations/Individuals

Provider Agency: 10000: Any Agency
Reporting Period: 7/1/2013 - 6/30/2014
Submission Type: Full

SECTION A: Question #1: During the reporting Period were there any TRANSACTIONS TO related organizations or individuals associated with the provider that involved any DASAS, OMR, OPWDD and/or SED program and/or agency administration? [Yes] [No]

Question #2: During the reporting Period were there any transactions with related organizations or individuals FROM WHICH the service provider received any financial aid/assistance TO WHICH the service provider provided financial aid/assistance (applies only to DASAS and OPWDD service providers)? [Yes] [No]

SECTION B | SECTION C | SECTION D: Click the "ADD" button below to add a row to the list.

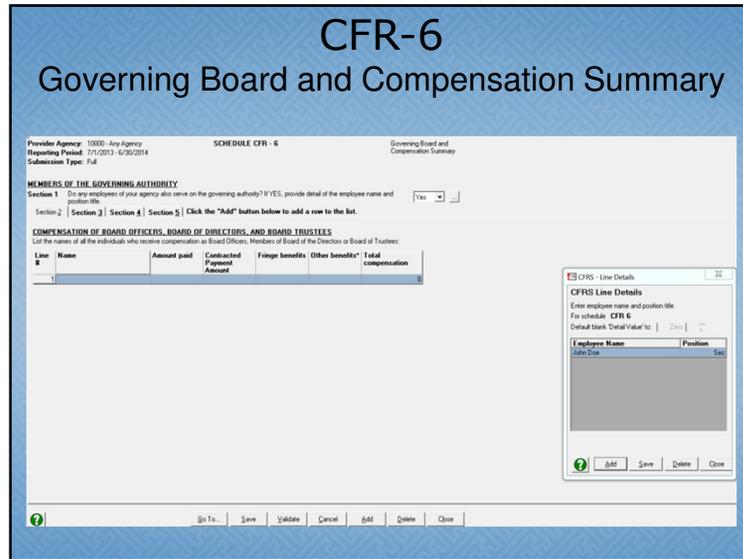
(This section applies only to DASAS and OPWDD service providers. Report each party/related individual FROM WHICH the service provider received any financial aid or assistance.)

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
|--------|----------------------------------|------------------|--------------|-------------------------------|-----------------|-----------------|--------|
| Line # | Name of Related Party/Individual | Street address | City/State | Type of Financial Support/Aid | Funding To/From | Funding To/From | Amount |
| 1 | Marion Vebly | 242 West 42nd St | New York, NY | loan | To | From | \$,000 |

Buttons: Go To, Save, Update, Cancel, Add, Delete, Close

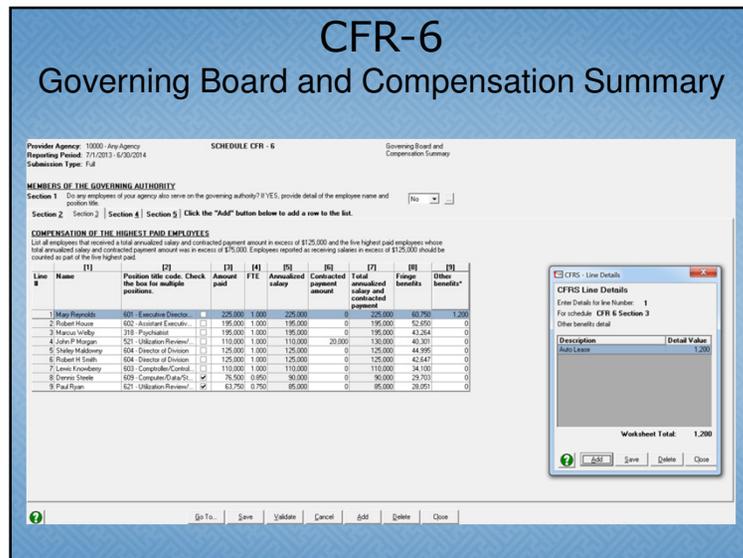
Notes: Slide 118

- If Question #2 was answered Yes, enter the required data.
- After all data has been entered for all tabs click "Save", "Close", "Go To" then "Go" to proceed.



Notes: Slide 119

- CFR-6 is a 4 tab data entry screen (Section 2, Section 3, Section 4 & Section 5).
- Data can be saved incrementally or after all data has been entered.
- Data for Items 1 & 2 are entered through a line details box.



Notes: Slide 120

- Item 3 data is entered like CFR-4 & CFR-4A. Click "Add to open new lines for data entry.
- Column 1: Enter employee name.
- Column 2: Select Position Title Code (PTC) from the dropdown list. Check the box if employee's time is allocated to more than 1 PTC.
- Columns 3 & 4: Enter amount paid & FTE for the PTC used.
- Column 5: Annualized Salary is a calculated field.
- Column 6: Enter any contracted payment received.
- Column 7: Annualized salary and contracted payment is a calculated field.
- Columns 8 & 9: Enter total fringe benefits and other benefits for the employee listed.
- Column 9 data is entered through a line details box.

Crosswalk CFR-6 to CFR-3 Unallowable /Non-Reimbursable Expenses

| Line # | Description | Cost Code | Value |
|--------|-------------|-----------|-----------|
| 15011 | | | 1,200 |
| 15030 | | | 0 |
| 15041 | | | 0 |
| 15060 | | | 0 |
| 15071 | | | 0 |
| 15097 | | | 0 |
| 15096 | | | 1,200 |
| 16011 | | | 0 |
| 16021 | | | 0 |
| 16071 | | | 1,740 |
| 16090 | | | 12,640 |
| 16091 | | | 0 |
| 16071 | | | 0 |
| 16081 | | | 0 |
| 16091 | | | 6,350 |
| 16141 | | | 0 |
| 16101 | | | 0 |
| 16997 | | | 362 |
| 16996 | | | 34,572 |
| 19070 | | | 0 |
| 19090 | | | 0 |
| 19099 | | | 1,712,026 |
| 19011 | | | 3,200 |
| 19998 | | | 1,711,426 |

Notes: Slide 121

- Page 78 & 79 of the sample.
- Mary Reynolds received \$1,200 in compensation for car expenses that were unallowable/non-reimbursable.
- This amount has to be manually entered on CFR-3, line 41.

CFR-6 Governing Board and Compensation Summary

| Line # | Name | Type of service | Amount paid |
|--------|-----------|-----------------|-------------|
| 1 | Editation | 3 - Medical | 79,385 |

Notes: Slide 122

- Item 3 data is entered like CFR-4 & CFR-4A. Click "Add to open new lines for data entry.
- Column 1: Enter contractor's name.
- Column 2: Select the type of contracted service from the dropdown box.

CFR-6 Governing Board and Compensation Summary

Notes: Slide 123

- Item 5: Enter the number of additional employees making in excess of \$75,000 in annualized salary. If there are none enter zero.
- After data entry for all tabs has been completed click “Save”, “Close”, “Go To” then “Go” to proceed.

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.

Notes: Slide 124

- Page 44 of the sample.
- Full & Abbreviated CFRs only – Not required for Article 28 Abbreviated or Mini-Abbreviated CFRs.
- Agency-wide schedule.
- Item 1: Do any employees of your agency also serve on the governing authority? Defaults to No. If answered Yes, identify the employee(s). NOTE: this does not include the Executive director/CEO as a non-voting member attending Board meetings.
- Item 2: Do you pay any Board Members to be on the Board? If answered Yes, identify the Board members. Does not include stipends or dinner meetings.
- Item 3: Includes the employees’ annualized salary in addition to the amount actually paid.

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.

Notes: Slide 125

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".

Notes: Slide 126

Changes for 2013-14

Any changes from the 2012-13 Manual to the 2013-14 Manual and forms are detailed in the 2013-14 CFR Transmittal Letter.



The CFR Transmittal Letter is available online at:
http://www.oms.nysed.gov/rsu/Manuals_Forms/Manuals/CFR.html

Notes: Slide 127

➤ It is important to be mindful of the changes listed in the transmittal letter when completing the 2013-14 CFR. Changes in funding source codes or program codes may require immediate corrections when carrying data forward from a prior version of the CFR software to the current version of the CFR software.

Supplemental Schedules and Important Notes for 2013-14



Notes: Slide 128

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.

Notes: Slide 129

- Accurate and complete CFR data for OASAS programs is critically important OASAS fiscal policy development and analysis.
- Cost report data is also requested and used by other NYS agencies (i.e. DoH, DoB, etc.) and the Federal government for a variety of different purposes (i.e. CMS, HHS, etc.).

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.

Notes: Slide 130

OASAS Changes for 2013-14

- ❖ Beginning with the July 1, 2013 – June 30, 2014 fiscal reporting period OASAS required that agency administration expenses be allocated between OASAS programs on schedule DMH-2 using the ratio value methodology.
- ❖ 2013-14 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.

Notes: Slide 131

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!

Notes: Slide 132

- Page 62 of the sample.

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.

Notes: Slide 133
➤ Page 63 of the sample.

OMH-4 Units of Service by Payor

| Line No. | ITEM DESCRIPTION | TOTAL VISITS | REVENUE EARNED BY PAYOR |
|----------------------------|--|--------------|-------------------------|
| Payor: | | | |
| 1 | Medicare Only | 86 | |
| 2 | Medicaid Fee for Service Only | 2,764 | |
| 3 | Medicaid Managed Care | 843 | |
| 4 | Medicaid and Medicare | 677 | |
| 5 | Medicaid Managed Care and Medicare | | |
| 6 | Medicaid and Other Private Insurance | | |
| 7 | Medicaid Managed Care and Other Private Insurance | | |
| 8 | Child Health Plan of Family Health Plus | 280 | 13,330 |
| 9 | Other Private Insurance | 562 | |
| 10 | Participant Fees, Co-pay and Deductibles | | 4,776 |
| Uncompensated Care: | | | |
| 11 | Participant Fees - Not Including Co-pay | 301 | 15,050 |
| 12 | Third Party - Not Paid - Non-Covered Services | 26 | |
| 13 | Third Party - Not Paid - Non-Eligible Licensed Staff | | |
| 14 | Third Party - Not Paid - Non-Eligible Out of Network | | |
| 15 | Total Visit (Sum of Lines 1-14) | 5,617 | |
| 16 | Visit Eligible for Uncompensated Care Reimbursement (Sum Lines 11-14) | 326 | |
| 17 | Uncompensated Care Visits (Line 16 as Percent of Total Visits (Line 15)) | 6 | |

Notes: Slide 134

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.

Notes: Slide 135

- Page 64 of the sample.

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.

Notes: Slide 136

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.

Notes: Slide 137

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.

Notes: Slide 138

➤ Other Third Parties lines are now done in the same manner as OASAS.

OMH Changes for 2013-14

- ❖ Definitions for the following program codes have been **modified** in Appendix F of the CFR Manual:
 - 0890 – Local Governmental Unit (LGU) Administration
 - 2620 – Health Home Non-Medicaid Care Management
 - 2720 – Non-Medicaid Care Coordination
 - 2730 – Health Home Care Management (HHCM)
- ❖ The name of the following program code has been **changed** in Appendix F of the CFR Manual:
 - 6140 – Transformed Business Model

Notes: Slide 139

OMH Changes for 2013-14

- ❖ The following program code has been **deleted** from Appendix F of the CFR Manual:
 - 1410 – Geriatric Gatekeeper
- ❖ The following funding source codes have been **added** to Appendix N of the CFR Manual:
 - 078A – Supported Housing Stipend Increase
 - 142A – Expanded Community Support Adult
 - 142B – Expanded Community Support Children and Youth

Notes: Slide 140

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.

Notes: Slide 141

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

Notes: Slide 142

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.

Notes: Slide 143

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.

Notes: Slide 144

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.

Notes: Slide 145

- Page 68 of the sample.

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.

Notes: Slide 146

- OPWDD 4, Line 22 is where all program administration expenses listed on CFR-1, Line 40 must also be listed.

OPWDD Changes for 2013-14

- ❖ The following program code has been **added** to Appendix G of the CFR Manual:
0209 – Pathways
- ❖ The following program code description has been **modified** in Appendix G of the CFR Manual to reflect a change in the reporting of a Unit of Service:
0416

Notes: Slide 147

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.

Notes: Slide 148

- Page 69 of the sample.

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.

Notes: Slide 149

- Page 70 of the sample.
- There have been minor revisions in the SED-4 instructions in the CFR Manual. Please see Section 33 of the CFR Manual, column 2a.

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

Notes: Slide 150

SED Changes for 2013-14

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

215

518

Notes: Slide 151

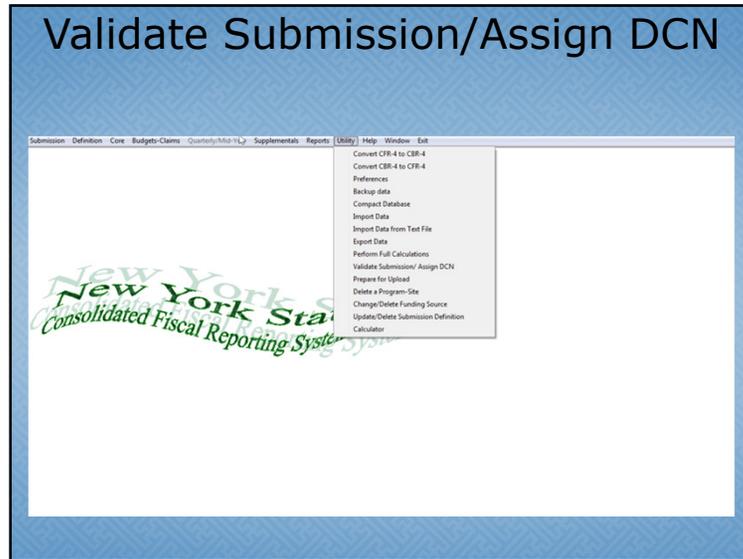
Steps to a Successful CFR Submission

1. Perform data entry for all schedules.
2. Validate submission to get Document Control Number (DCN).
3. Perform function to create upload File.
4. Connect to the CFRS Upload page on the OMH web site and upload CFR data and financial statements.
5. Send signed certification pages to all certifying/funding NYS Agencies.

Notes: Slide 152

- OMH & OPWDD require that hard copies of all applicable certification pages be mailed to their respective CFR Units in Albany.
- SED requires that hard copies of all applicable certification pages be mailed to the Rate Setting Unit in Albany.
- OASAS much prefers that all applicable certification schedules be submitted as PDF files via email. See Section 2.0 of the CFR Manual for more complete and specific guidance.

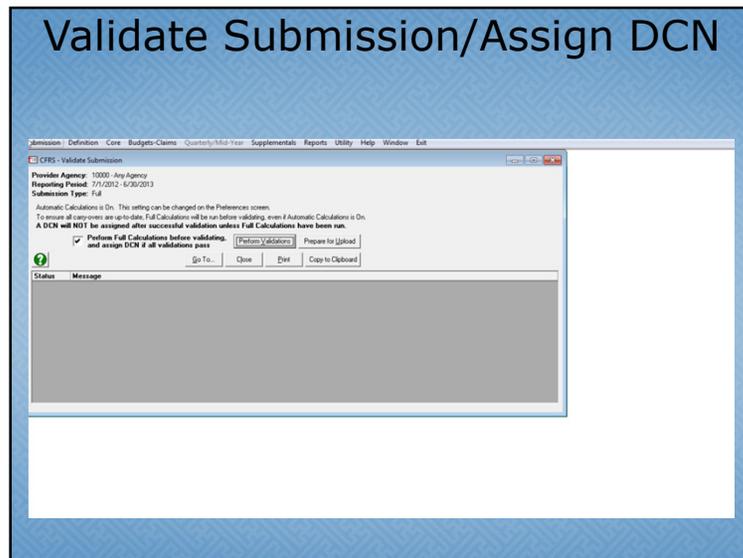
Validate Submission/Assign DCN



Notes: Slide 153

- Click "Validate Submission/Assign DCN" to proceed.

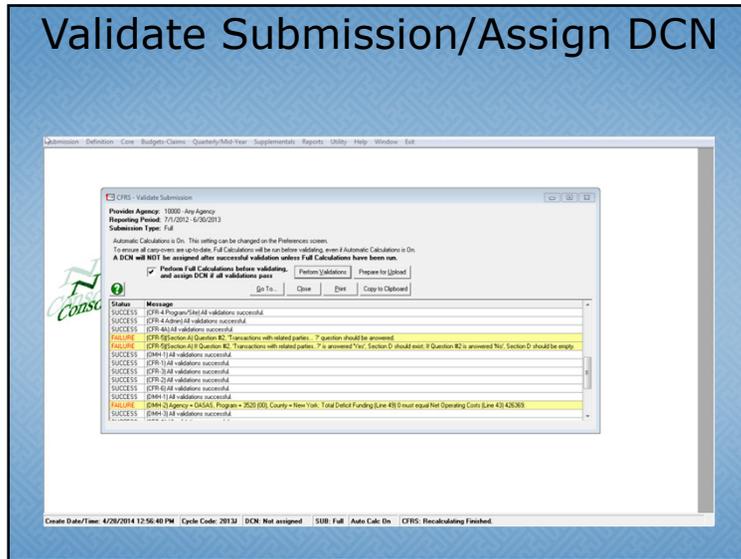
Validate Submission/Assign DCN



Notes: Slide 154

- Click "Perform Validations" to validate the entire submission.

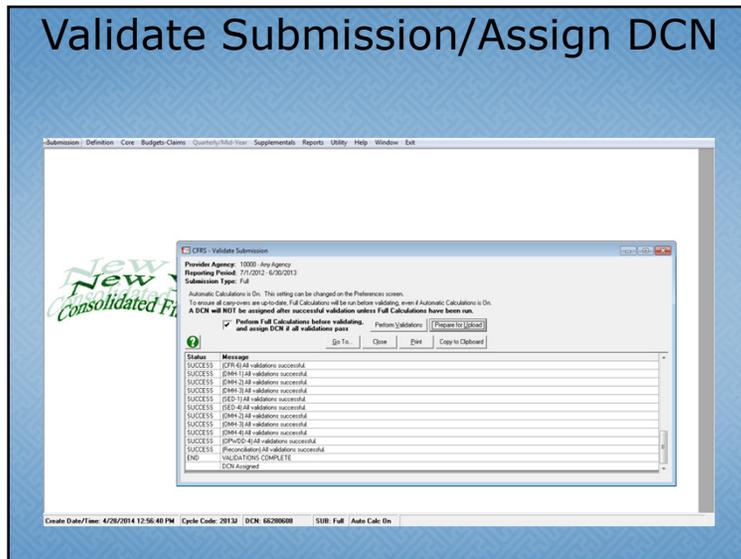
Validate Submission/Assign DCN



Notes: Slide 155

- If there are any errors, a message box pops up highlighting the error in yellow.
- In most cases clicking on the error will take the user to the screen containing the error.
- Correct any errors and repeat the validation process.

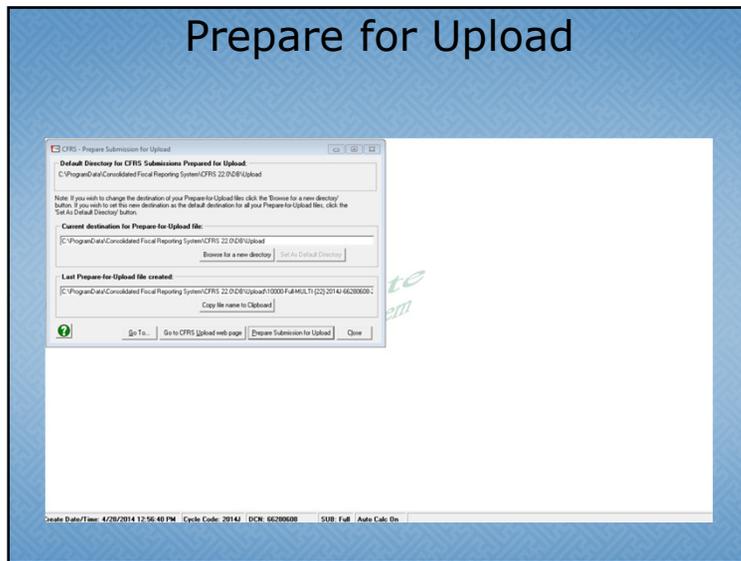
Validate Submission/Assign DCN



Notes: Slide 156

- When there are no errors in the submission the software will assign a Document Control Number (DCN).
- Click "Prepare for Upload" to proceed.

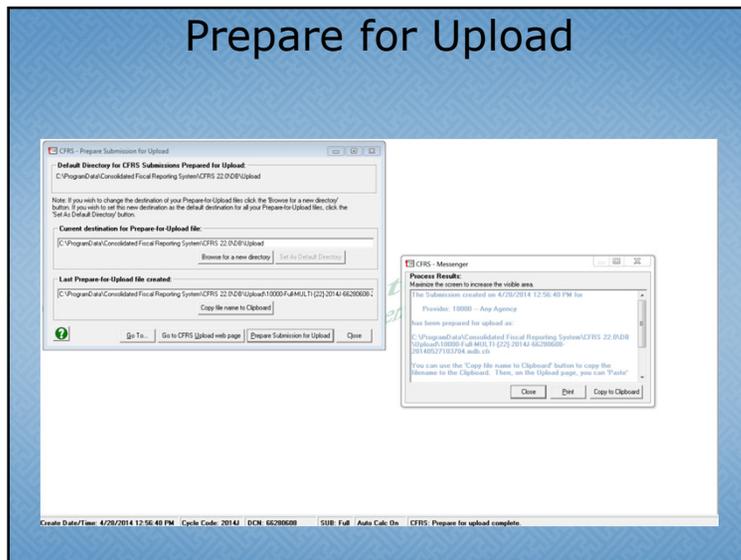
Prepare for Upload



Notes: Slide 157

- Use the default directory or click “Browse for a new directory” to put the file in a different location.

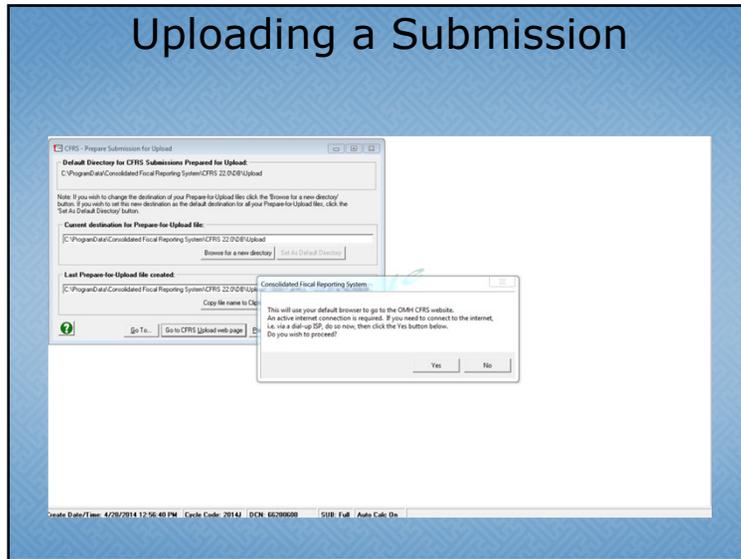
Prepare for Upload



Notes: Slide 158

- After the upload file has been prepared, a confirmation Messenger Box pops up.
- Click “Close” to close the Messenger Box then click “Go to CFRS Upload Page.”

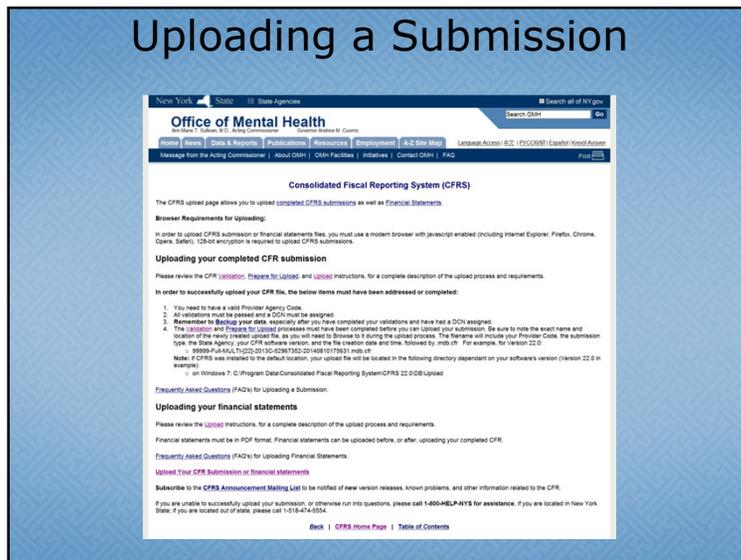
Uploading a Submission



Notes: Slide 159

- Click "Go to CFRS Upload Page."
- Pop up window informs you that you are being redirected to the OMH upload portal page.

Uploading a Submission



Notes: Slide 160

- Click "Upload Your CFR Submission or Financial Statements."

Uploading a Submission

Notes: Slide 161

- Enter your agency's 5-digit Provider Agency Code and press "Enter" or click "Check" to proceed.

Uploading a Submission

Notes: Slide 162

- Select confirmation status.
- Choose Type of documents to upload and check request for confirmation
- Enter E-mail address to receive confirmation of successful upload.
- User will click on "Browse" to find the file to be uploaded.

Uploading a Submission

Office of Mental Health

CFRS Upload TEST site

Provider Agency Code:

Provider Name:

Upload CFRS Budget or Quarterly Report: Uploaded on:

Upload Financial Statements: Uploaded on:

Submit

Notes: Slide 163

- Confirmation of upload.

Reports and Printing

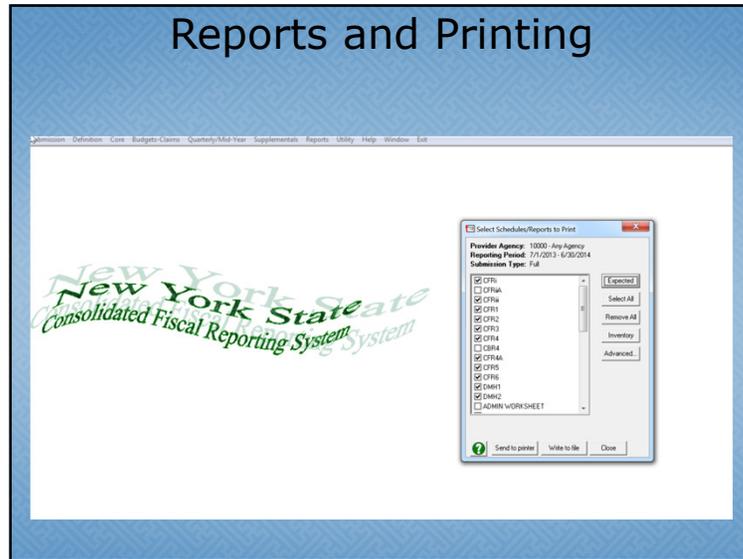
Submission Definition Core Budgets/Claims Quarterly/Full Year Supplementals Reports Utility Help Window Exit

Print Schedules

New York State Consolidated Fiscal Reporting System

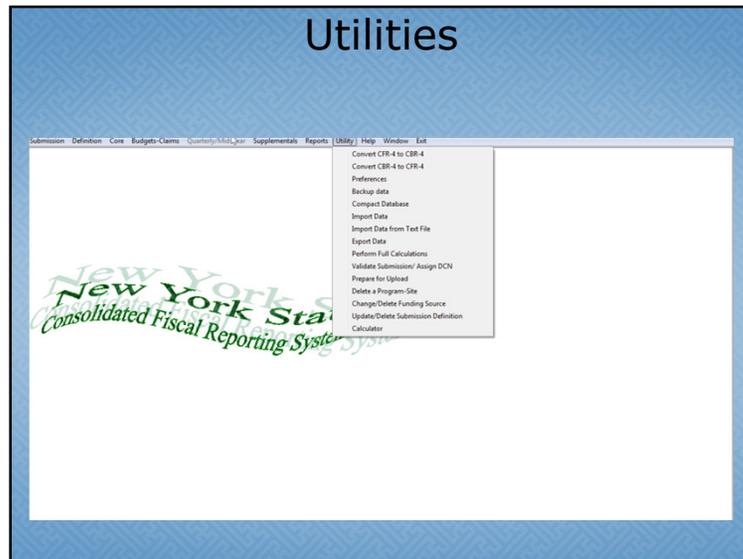
Notes: Slide 164

- Return to the Banner Screen to access Reports, Utility Options, Help Screen & Exit Program.



Notes: Slide 165

- Click “Expected” to highlight all schedules in the submission type completed.
- Clicking “Send to printer” sends the document to the users default printer. Note: Make sure it has legal size paper in it.
- Clicking “Write to file” displays the document on the computer screen in Notepad.
- “Inventory” lists the program sites defined and other identifying information about what is in the submission. This can be useful in diagnosing problems.
- “Advanced” allows for printing only selected NYS Agencies and/or county(s) schedules.



Notes: Slide 166

- When importing Master Data from a CBR to a CFR or vice versa there are 2 steps to bringing in personal services information.
- After importing data go to Utilities and select Convert CBR to CFR or CFR to CBR.

Utilities: Converting CFR-4 Detail to CBR-4

Provider Agency: 40340 - JAVU0003, INC.
 Reporting Period: 1/1/2012 - 12/31/2012
 Submission Type: Full

State Agency: 1 - DMH

Existing CFR 4 program sites

Select a Program - Site, then select a County. If you select the same County for more than one site, the positions will be totaled by program under the selected County. You cannot specify more than one county for a site. All of the positions for a selected program will be converted. After the convert, you can add or delete positions by opening CBR 4.

| CBR4 | Program - Site | County |
|--------------------------|---|------------------|
| <input type="checkbox"/> | 715702N - 1770 (00) Drop-in Center | Westchester - 02 |
| <input type="checkbox"/> | 715702N - 1810 (00) Intensive Case Management | Rockland - 44 |
| <input type="checkbox"/> | 715702N - 1840 (00) Ongoing/Impaired/Supported Employment Serv. | Westchester - 02 |
| <input type="checkbox"/> | 715702N - 6070 (00) Supportive Case Management | Rockland - 44 |
| <input type="checkbox"/> | 715702N - 0240 (00) Inpatient Inpatient | Rockland - 44 |
| <input type="checkbox"/> | 715702N - 0670 (00) Transportation | Westchester - 02 |
| <input type="checkbox"/> | 715702N - 0340 (00) Comprehensive PRS2 with Care | Rockland - 44 |
| <input type="checkbox"/> | 715702N - 6020 (00) Adult Home Case Management | Rockland - 44 |
| <input type="checkbox"/> | 715702N - 0510 (00) Recreation and/or Fitness | Rockland - 44 |
| <input type="checkbox"/> | 715702N - 0340 (00) Transitional Business Model | Rockland - 44 |

Process Results:
 Maximize the screen to increase the visible area.
 CFR 4 data was successfully converted to CBR 4.

Go To: Convert Programs Cancel Done

Notes: Slide 167

- Some or all of the programs and agency administration titles can be brought in to the submission.

Utilities: Importing Data

CFRS Import Data All data, including master data and financial data, will be imported from the selected submission.

Select a version number and click Open; or, select an external file and click Open File

All Data Master data only Include CFR-4/CFR-4b positions Include CFR-1 site data (lines 1-70)

| Provider agency code | Provider agency name | Submission Type | Reporting From | Reporting To | State Agencies | DCN | User Description |
|----------------------|----------------------|-----------------|----------------|--------------|----------------|---------------------|-------------------------|
| 0000 | Any Agency | Full | 7/1/2013 | 6/30/2014 | J | GASAS DMH DPWDO SED | 4053042 Training sample |
| 40340 | JAVU0003, INC. | Full | 1/1/2012 | 12/31/2012 | C | DMH DPWDO SED | |

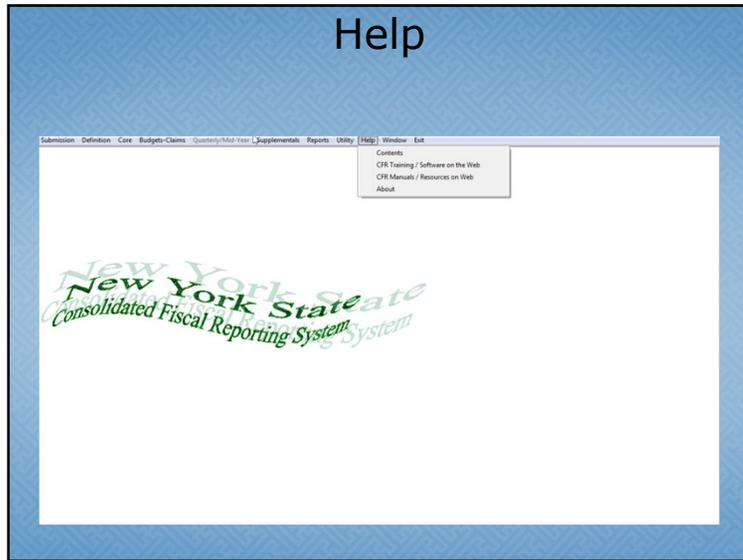
Change Submission definition (Click Validate after you change the definition)

Submission Type: Budget Reporting Cycle: Calendar (Jan to Dec) Reporting Period: Default To: 1/1/2013 From: 12/31/2013 To: 12/31/2013 Validate

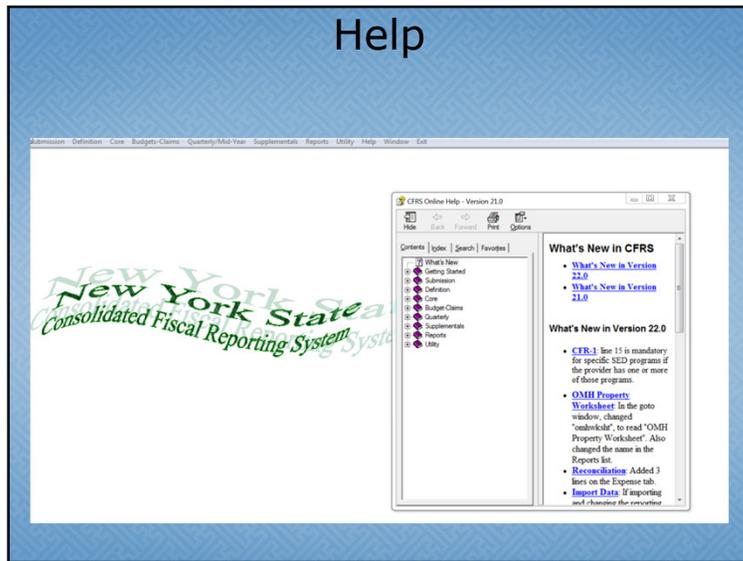
The selected submission will be imported as a new submission (as defined above). Delete the submission and click the Validate button above, then click the Import button below to import the selected submission.

Notes: Slide 168

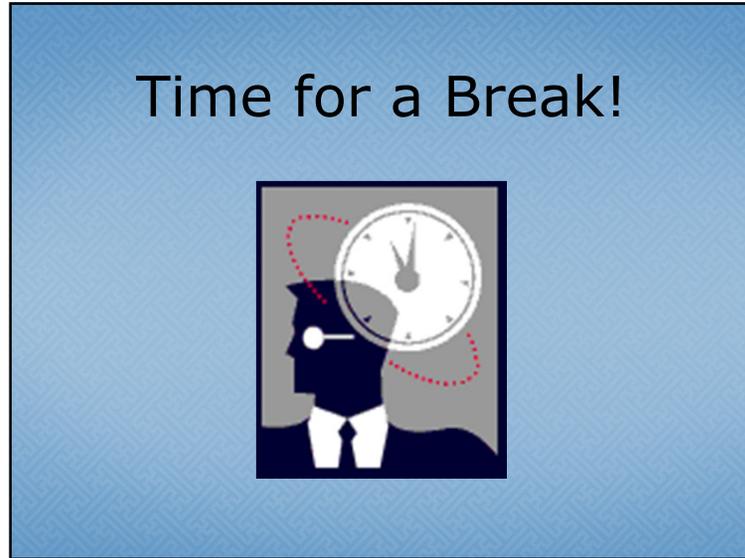
- All Data (Restoring data from a backup file) and Master Data (starting from scratch can be imported).
- Importing Master Data is the preferred method of beginning a new CFRS document. It helps insure that all agency and program definition data remains accurate.
- Select a version of the software to import from or an alternative location for a backed up submission.
- Select All Data or Master Data.
- If creating a submission of a different type and/or different reporting period check "Change Submission definition" and update the necessary items at the bottom of the screen.
- After importing check agency and program definition information in case anything has changed.



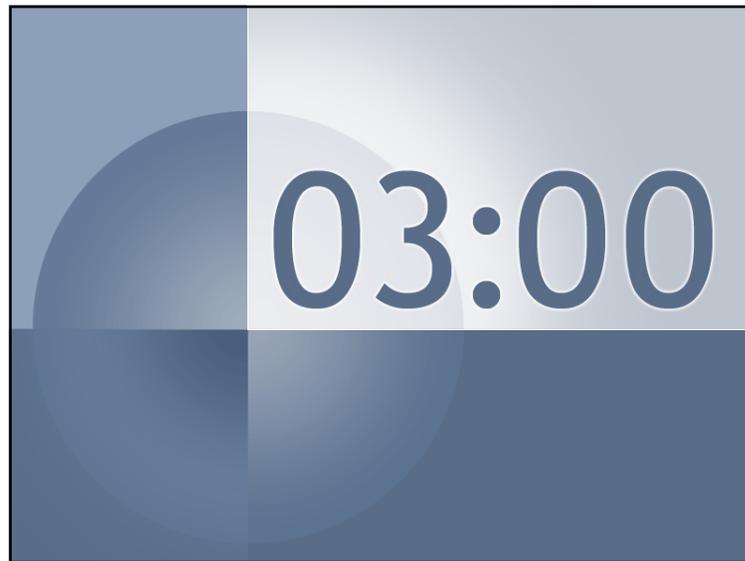
Notes: Slide 171



Notes: Slide 172



Notes: Slide 173



Notes: Slide 174

State Aid

The Claiming Schedules !



Notes: Slide 175

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.

Notes: Slide 176

DMH-1 Program Fiscal Summary

Provider Agency: 10000 - Any Agency
Reporting Period: 7/1/2013 - 6/30/2014
Submission Type: Full

SCHEDULE DMH - 1 Program Fiscal Summary

State Agency: 1 - DMH Program: 2100 (00) - Clinic Treatment

| Line No. | ITEM DESCRIPTION | Cost Codes | Value |
|-------------------------|---|------------------------|---------|
| 1 | Program Type | 00071 Clinic Treatment | |
| 2 | Program Code (Program Code Index) | 00011 2100 (00) | |
| UNITS OF SERVICE | | | |
| 3 | DMH Unit of Service | 00121 | 6,021 |
| 4 | OPuCO Unit of Service | 00141 | 0 |
| 5 | USGAG Unit of Service | 00170 | 0 |
| EXPENSES | | | |
| 6 | Personal Services | 17010 | 372,540 |
| 7 | Variable/Lever Accounts | 17020 | 666 |
| 8 | Fringe Benefits | 17030 | 181,259 |
| 9 | Other than Personal Services | 17040 | 150,411 |
| 10 | Equipment - Provider Paid | 17050 | 2,600 |
| 11 | Property - Provider Paid | 17060 | 88,619 |
| 12 | Agency Administration | 17080 | 62,024 |
| 13 | Adjustments/Non-Allowable Costs | 17090 | 1,000 |
| 14 | Total Adjusted Expenses (Lines 6-13 Minus 13) | 17099 | 788,145 |

Notes: Slide 177

- Page 45 of the sample.
- DMH-1 is a 3 tab data entry screen (Program Units of Service and Expenses, Program Revenues & Program Adjustments to Revenues).
- Data can be saved incrementally or after all data has been entered.
- Data for Items 1 & 2 are entered through a line details box.
- Full CFRs: The software aggregates expenses, revenues and units of service by program type, instead of program site.
- Abbreviated CFRs: CFR-4 data will be transferred to the personal services line by the software.

DMH-1 Program Fiscal Summary

Provider Agency: 10000 - Any Agency
Reporting Period: 7/1/2013 - 6/30/2014
Submission Type: Full

SCHEDULE DMH - 1 Program Fiscal Summary

State Agency: 1 - DMH Program: 2100 (00) - Clinic Treatment

| Line No. | ITEM DESCRIPTION | Cost Codes | Value |
|-----------------|--|------------|---------|
| REVENUES | | | |
| 15 | Participant Fees (Less 551 and 55A) | 26010 | 13,706 |
| 16 | 551 and 55A | 26020 | 0 |
| 17 | Home Help/Public Assistance | 26030 | 0 |
| 18 | Medicaid | 26040 | 756,802 |
| 19 | Medicare | 26050 | 65,627 |
| * 20 | Other Third Parties | 26070 | 4,279 |
| 21 | OPuCO Residential Rooms and Board/INYS OPTS | 26080 | 0 |
| 22 | Transportation, Medicaid | 26090 | 0 |
| 23 | Transportation, Other | 26100 | 0 |
| 24 | State Contract Total | 26140 | 0 |
| * 25 | Federal Grants (Detail Required) | 26160 | 0 |
| * 26 | State Grants (Detail Required) | 26190 | 0 |
| 27 | LISE Income Total (DMH and OPuCO only) | 26220 | 0 |
| 28 | SNAP (SNAP, OPuCO) | 26240 | 0 |
| 29 | Net Direct Funding (State & USGI Funding only) | 26110 | 0 |
| * 30 | Other Detail Required | 26230 | 0 |
| 31 | Total Gross Revenues (Scan Lines 15-30) | 26999 | 846,514 |

Notes: Slide 178

- Page 46 of the sample.

DMH-1 Program Fiscal Summary

| Line No. | ITEM DESCRIPTION | Cost Codes | Values |
|--|---|------------|------------|
| GAAP ADJUSTMENTS TO REVENUE | | | |
| 32 | Participant Allowance | 27010 | 0.00 |
| 33 | Uncollectible Accounts Receivable | 27040 | 0.00 |
| 34 | Other (Detail Required) | 27045 | 0.00 |
| 35 | Total GAAP Adjustments (Sum Lines 32-34) | 27049 | 0.00 |
| 36 | Net GAAP Revenues (Line 31 minus 35) | | 846,574.00 |
| NON GAAP ADJUSTMENTS TO REVENUE | | | |
| 37 | Employ Contract Income | 27060 | 0.00 |
| 38 | Employ LTR Income | 27065 | 0.00 |
| 39 | Net Default Funding | 27070 | 0.00 |
| 40 | Other (Detail Required) | 27080 | 0.00 |
| 41 | Total NON GAAP Adjustments (Sum Lines 37-40) | 27089 | 0.00 |
| 42 | Subtotal Adj. to Revenues (Sum Lines 36 & 41) | 27099 | 0.00 |
| 43 | Total Net Revenues (Line 31 Minus 42) | 28959 | 846,574.00 |
| 44 | Net Operating Cost (Line 14 Minus 43) | 29999 | -78,425.00 |

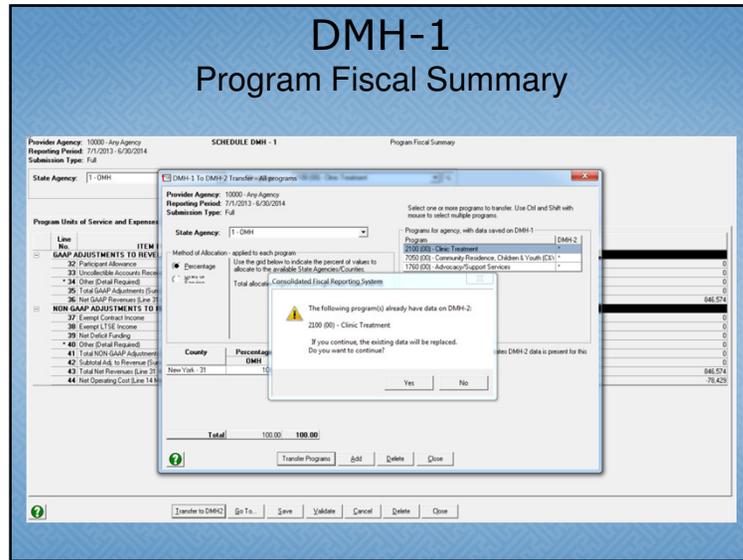
Notes: Slide 179

- To manually enter data on DMH-2, click “Save”, “Close”, “Go To” then “Go” to proceed.
- To have the software transfer DMH-1 data to DMH-2, click “Save” then click “Transfer to DMH-2” to proceed.

DMH-1 Program Fiscal Summary

Notes: Slide 180

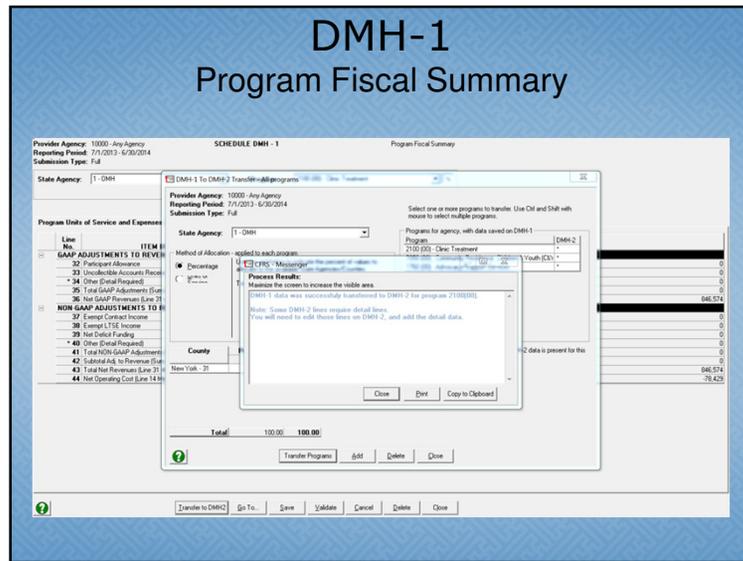
- Select NYS Agency, Method of Allocation, County and Program(s) to transfer.
- Method of Allocation is either percentage (normally 100%) or units of service.
- The county selected is the funding county for the program(s) selected.
- One program, several programs or all programs can be transferred at time. Select a single program to transfer by clicking on it. Select more than one program to transfer by pressing and holding the Control button on your keyboard and clicking on individual programs. To select more than one program listed consecutively, press and hold the Shift button, click on the first and last program on the list.
- After selecting the desired program(s) click “Transfer Programs”
- The CFRS – Messenger window should appear to confirm which program(s) were successfully transferred.
- Both Full and Abbreviated filers can use the “Transfer Programs” function.



Notes: Slide 181

- If data already exists on DMH-2 (manually entered or previously transferred from DMH-1 to DMH-2) a Warning Box message will appear.
- To abort the data transfer click “No.”
- To continue with the transfer click “Yes.”
- When transferring data from DMH-1 to DMH-2 only the line totals for data entered through a line details box will be transferred. The detail information must be manually entered on DMH-2.

Notes: Slide 182



- If data is being transferred a CFR Messenger box appears with notification of a successful transfer.
- The software will remind the user to manually input line details box details on DMH-2.
- Either way, click “Close”, “Close”, “Go” then “Go To” to proceed.

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.

Notes: Slide 183

- Pages 45-46 of the sample.
- Full, Abbreviated & Article 28 CFRs only – not required for Mini-Abbreviated CFRs.

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 Override box is checked on the Agency Administration Worksheet.

Notes: Slide 184

- The Override box should be used sparingly in very specific instances.
- Prior NYS agency approval is required before the Override box can be used.

DMH-1 Program Fiscal Summary

- ❖ Any "Other" revenue items over \$1,000 each on lines 30, 34 & 40 must be detailed.
- ❖ NYS CFRS software provides line detail boxes to enter this data.
- ❖ Line detail boxes are also provided for the following types of revenue:
 - Line 20, Other Third Parties
 - Line 25, Federal Grants
 - Line 26, State Grants
- ❖ Data can be transferred from DMH-1 to DMH-2 in the NYS CFRS software.

Notes: Slide 185

- For profit providers should not transfer data from DMH-1 to DMH-2 as the DMH-2 schedule is not required.
- Providers that only operate SED programs should not transfer data from DMH-1 to DMH-2 as the DMH-2 schedule is not required.
- Providers that only operate OPWDD rate based programs should not transfer data from DMH-1 to DMH-2 as the DMH-2 schedule is not required.

DMH-2 Aid to Localities/Direct Contract Summary

Notes: Slide 186

- DMH-2 is a 4 tab data entry screen (Expenses, Revenues, Adjustments To Revenues & Deficit Funding).
- Data can be saved incrementally or after all data has been entered.
- Select State Agency, County and Program from dropdown list to enter data.

DMH-2 Aid to Localities/Direct Contract Summary

| Line No. | ITEM DESCRIPTION | Cost Codes | Modified | Value |
|-----------------|--|------------|------------------|---------|
| 1 | Accounting Method | | Modified | |
| 2 | State Contract Number/OU Contract Number - Local | 60000 | HEW/DMH | 495 |
| 3 | Program Type | 60072 | Clinic Treatment | 168,411 |
| 4 | Program Code (Program Code Index) | 00012 | 2100 (00) | |
| EXPENSES | | | | |
| 5 | Personal Services | 18010 | | 372,548 |
| 6 | Vacation Leave Accruals | 18020 | | 495 |
| 7 | Fringe Benefits | 18030 | | 101,259 |
| 8 | Other Than Personal Services (OTPS) | 18040 | | 168,411 |
| 9 | Equipment - Provider Paid | 18050 | | 6,427 |
| 10 | Property - Provider Paid | 18060 | | 69,619 |
| 11 | Agency Administration | 18080 | | 62,024 |
| 12 | Adjustments/Non-Allowable Costs (Detail Paragraph) | 18090 | | 1,000 |
| 13 | Total Adjusted Expenses (Lines 5-11 Minus 12) | 18095 | | 771,112 |

Notes: Slide 187

➤ Select Contract Type:

- State contracts are direct contracts between the provider agency and the funding NYS agency.
- Local contracts are contracts between the provider agency and a county LGU.

➤ Select Method of Accounting from Dropdown box.

➤ In the sample, Any Agency reports equipment depreciation of \$2,600. Any Agency wants to claim the actual cost of equipment purchased in 2013-14 for state aid reimbursement. Therefore, after transferring data from DMH-1 to DMH-2 the amount on the equipment line was changed to \$5,569.

DMH-2 Aid to Localities/Direct Contract Summary

| Line No. | ITEM DESCRIPTION | Cost Codes | Modified | Value |
|-----------------|--|------------|------------------|---------|
| 1 | Accounting Method | | Modified | |
| 2 | State Contract Number/OU Contract Number - Local | 60000 | HEW/DMH | 495 |
| 3 | Program Type | 60072 | Clinic Treatment | 168,411 |
| 4 | Program Code (Program Code Index) | 00012 | 2100 (00) | |
| EXPENSES | | | | |
| 5 | Personal Services | 18010 | | 372,548 |
| 6 | Vacation Leave Accruals | 18020 | | 495 |
| 7 | Fringe Benefits | 18030 | | 101,259 |
| 8 | Other Than Personal Services (OTPS) | 18040 | | 168,411 |
| 9 | Equipment - Provider Paid | 18050 | | 5,567 |
| 10 | Property - Provider Paid | 18060 | | 69,619 |
| 11 | Agency Administration | 18080 | | 62,024 |
| 12 | Adjustments/Non-Allowable Costs (Detail Paragraph) | 18090 | | 1,000 |
| 13 | Total Adjusted Expenses (Lines 5-11 Minus 12) | 18095 | | 771,112 |

CFRS - Line Details

Enter Details for line Number: 12

For schedule: DMH-2

Default blank Detail Value to: Zero

| Description | Detail Value |
|---------------------|--------------|
| Adjustment to Lease | 1,000 |

Worksheet Total: 1,000

Notes: Slide 188

➤ Remember to add the detail in the Line Details Box for those lines with an asterisk next to the line number or else a failure will occur during the submission validation process.

➤ In this example the related party transaction adjustment detail has been added.

➤ After data entry, click "Save" or switch tabs to proceed.

DMH-2 Aid to Localities/Direct Contract Summary

The screenshot shows the 'SCHEDULE DMH - 2' window. At the top, it displays 'Provider Agency: 1000 - Any Agency', 'Reporting Period: 7/1/2013 - 6/30/2014', and 'Aid To Localities/Direct Contract Summary'. Below this, there are dropdown menus for 'State Agency: 1 - DMH', 'County: New York - 31', and 'Program: 2100 (00) - Clinic Treatment'. A 'Define a DMH Only Program' button is also visible.

The main table has columns for 'Line No.', 'ITEM DESCRIPTION', 'Cost Codes', and 'Value'. The 'REVENUES' section includes items like '14 Participant Fees (Res SSI & SSA)', '15 SSI & SSA', '16 Home Based Public Assistance', '17 Medicaid', '18 Medicaid', '19 Other Third Parties', '20 OPW/O Residential Room and Board/NYS OPFS', '21 Transportation, Medical', '22 Transportation, Other', '23 Other Contract Total', '24 Federal Grants (Detail Request)', '25 State Grants (Detail Request)', '26 LTSE Income Total (DMH and OPW/O only)', '27 SNAP (SAS, OPW/O)', '28 Net Deficit Funding (State & LGU Funding only)', '29 Other (Detail Request)', and '30 Total Gross Revenues (Sum Lines 14-28)'. A 'Worksheet Total' of 680,362 is shown at the bottom of the table.

A 'CFRS Line Details' pop-up window is open over line 17. It shows 'Line Details for line Number: 17' and 'For schedule: DMH - 2'. It notes that for this schedule line, only pre-defined entries can be used. The table in the pop-up has columns for 'Description' and 'Detail Value', with entries for 'Even Medicaid' (611862), 'Level 1 COPD' (0), 'CSP' (0), and 'Level 2 COPD' (680362). Buttons for 'Add', 'Save', 'Cancel', and 'Close' are at the bottom.

Notes: Slide 189

- There is no "Add" button in the OMH Medicaid line details box to ensure accurate reporting.
- After data entry click "Save" or switch tabs to proceed.

DMH-2 Aid to Localities/Direct Contract Summary

This screenshot shows the same 'SCHEDULE DMH - 2' window, but with the 'Net Revenues' section expanded. The table includes 'GAAP ADJUSTMENTS TO REVENUE' (lines 31-35) and 'NON-GAAP ADJUSTMENTS TO REVENUE' (lines 36-43). The 'Total Net Revenues (Line 30 minus 41)' is 771,572, and the 'Net Operating Cost (Line 13 minus 42)' is 400.

Notes: Slide 190

DMH-2 Aid to Localities/Direct Contract Summary

| Line No. | ITEM DESCRIPTION | Cost Codes | Value |
|----------|--|------------|-------|
| 44 | State Share | 60010 | 0 |
| 45 | Local Government Share | 60020 | 0 |
| 46 | Service Provider Share (Voluntary Contributions) | 60030 | 0 |
| 47 | Total Approved Deficit Funding (Sum lines 44 - 46) | 60030 | 0 |
| 48 | Non-Funded | 60040 | 400 |
| 49 | Total Deficit Funding (Sum Lines 47-48) | 60999 | 400 |

Notes: Slide 191

- Enter the breakdown of deficit funding
- Line 44 is equal state share
- Line 45 is for county tax dollars
- Line 46 Providers voluntary contribution (OASAS Programs line non-enterable)
- Line 47 sub-total
- Line 48 Non-Funded
- Line 49 total net deficit, must match line 43

DMH-2 Aid to Localities/Direct Contract Summary

Notes: Slide 192

- The “Define a DMH Only Program” button is used when a program reported in 1 column in the core schedules needs to be split into 2 or more columns on DMH-2.
- This function is only used by OASAS & OMH.
- Example: If the OMH 2100 program in the sample was budgeted in 2 columns a DMH Only program would need to be created.
- Click “Define a DMH Only Program.”
- Select a program from the dropdown.
- Add a new, different program code index and click “Save.”

DMH-2

Aid to Localities/Direct Contract Summary

Provider Agency: 1000 - Any Agency
 Reporting Period: 7/1/2013 - 6/30/2014
 Submission Type: Full

SCHEDULE DMH - 2
 Aid To Localities/
 Direct Contract
 Summary

State Agency: 1 - DMH County: New York - 31
 Define a DMH Only Program: < Check Program: 2100 (B1) - Clinic Treatment

Expenses | Revenues | Adjustments to Revenues | Deduct Funding

Contract Type: Direct Contract (Contract directly with a State Agency (BAGAC/OMH/OPWDD))
 Local Contract (Contract through approval letter with a county)

| Line No. | ITEM DESCRIPTION | Cost Codes | Value |
|-----------------|--|--------------------------|-------|
| 1 | Accounting Method | | |
| 2 | State Contract Number/GU Contract Number | 60200 | |
| 3 | Program Type | 00072 - Clinic Treatment | |
| 4 | Program Code (Program Code Index) | 00012 - 2100 (B1) | |
| EXPENSES | | | |
| 5 | Personal Services | 18010 | |
| 6 | Variable Lease Accounts | 18020 | |
| 7 | Fringe Benefits | 18030 | |
| 8 | Other Than Personal Services (OTPS) | 18040 | |
| 9 | Equipment - Provider Paid | 18050 | |
| 10 | Property - Provider Paid | 18060 | |
| 11 | Agency Administration | 18080 | |
| 12 | Adjustments/Non-Allowable Costs (Total Required) | 18090 | |
| 13 | Total Adjusted Expenses (Lines 5-11 Minus 12) | 18999 | |

Change County | Go To... | Save | Validate | Cancel | Delete | Close

Notes: Slide 193

- Enter data for the new DMH-2 Only program code.
 - The data in the 2 programs on DMH-2 must equal the total values reported in 1 column on DMH-1.
 - After data entry for all tabs has been completed click "Save", "Close", "Go To" then "Go" to proceed.
-
-
-
-
-

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.

Notes: Slide 194

- Pages 51-52 of the sample.
 - All CFR types.
 - For state aid funding only. Not required for for-profits, SED only providers, OASAS/OMH/OPWDD providers operating only rate-based programs or have no programs receiving state aid funding.
 - If the method of accounting chosen is cash or modified at least one data element must be changed from DMH-1 to DMH-2.
-
-
-

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.

Notes: Slide 195

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.

Notes: Slide 196

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.

Notes: Slide 197

- State Grants are grants directly received by the provider agency from non-CFR state agencies.
- Federal Grants are grants directly received by the provider agency from federal agencies.
- State and federal grants should only be reported on these lines if they are a component part of the funded program(s).
- State and federal grants that have nothing to do with the funded program(s) should be reported in Column 7 of CFR-2.

Remember



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.

Notes: Slide 198

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

Provider Agency: 10000 - Any Agency
Reporting Period: 7/1/2013 - 6/30/2014
Submission Type: Full

State Agency: DMH County: New York - ST Program: 2100.000 - Clinic Treatment

| Line No. | ITEM DESCRIPTION | Current Funding Source | Contract Type |
|----------|-----------------------------------|------------------------|---|
| 2 | Program Type | 0000 | C - Direct Contract (Contract directly with a State Agency (DASAS/DMH/OPWDD)) |
| 3 | Program Code (Program Code Index) | 0000 | C - Local Contract (Contract through approval letter with a county) |
| 8 | Phase Check | 0000 | |
| 9 | FUNDING SOURCE CODE | | |
| 10 | Number Persons Served/Month | 0000 | |
| 11 | Number Units of Service | 0000 | |
| 12 | Total Adjusted Expenses | 5099 | |
| 13 | Less Applied Net Revenue | 61999 | |
| 14 | Net Operating Costs | 62999 | |
| 15 | Contract Number (State/LGU) | 00001 | |

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

Notes: Slide 199

- DMH-3 is a 3 tab data entry screen (Funding Source Summary, Statistics & Summary Totals).
- Data can be saved incrementally or after all data has been entered.
- Select State Agency, County and Program from dropdown lists.
- Select correct funding code from the dropdown list and enter data.
- Click "Save" and/or select a different tab to proceed.

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

Provider Agency: 10000 - Any Agency
Reporting Period: 7/1/2013 - 6/30/2014
Submission Type: Full

State Agency: DMH County: New York - ST Program: 7000.000 - Community Residence, Children's

Change Funding Source

Provider Agency: 10000 - Any Agency
Reporting Period: 7/1/2013 - 6/30/2014
Submission Type: Full

Please select the new Funding Source.

Complete Update Cancel

Notes: Slide 200

- If an incorrect funding code has been used and saved, it can be corrected by using the "Change Funding Source" button.

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

Provider Agency: 1000: Any Agency
Reporting Period: 7/1/2013 - 6/30/2014
Submission Type: Full

State Agency: DMH County: New York - 31
Program: 7000 (00) Community Residence, Children's L

Funding Source: 0700: Children CR Op

| Line No. | ITEM DESCRIPTION | Cost Code |
|----------|-------------------------------------|-----------|
| 2 | Program Type | 0000 |
| 3 | Program Code (Program Code Index) | 0000 |
| 8 | Please Check | |
| 9 | FUNDING SOURCE CODE | |
| 10 | Number Periods Served/Month | 0000 |
| 11 | Number Units of Service | 0000 |
| 12 | Total Allowed Expenses | 50950 |
| 13 | Less Applied Net Revenue | 61999 |
| 14 | Net Operating Costs | 62950 |
| 15 | Contract Number (State/LGU) - State | 00000 |

Contract Type: Direct Contract (Contract directly with a State Agency (DASAS-DMH) OP#000)
Local Contract (Contract through approval letter with a county)

Program Totals for County:

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

Notes: Slide 201

- If a county code needs to be changed use the "Change County" button.

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

Provider Agency: 1000: Any Agency
Reporting Period: 7/1/2013 - 6/30/2014
Submission Type: Full

State Agency: DMH County: New York - 31
Program: 7000 (00) Community Residence, Children's L

Funding Source: 0700: Children CR Op

| Line No. | ITEM DESCRIPTION | Cost Code |
|----------|-------------------------------------|-----------|
| 2 | Program Type | 0000 |
| 3 | Program Code (Program Code Index) | 0000 |
| 8 | Please Check | |
| 9 | FUNDING SOURCE CODE | |
| 10 | Number Periods Served/Month | 0000 |
| 11 | Number Units of Service | 0000 |
| 12 | Total Allowed Expenses | 50950 |
| 13 | Less Applied Net Revenue | 61999 |
| 14 | Net Operating Costs | 62950 |
| 15 | Contract Number (State/LGU) - State | 00000 |

Contract Type: Direct Contract (Contract directly with a State Agency (DASAS-DMH) OP#000)
Local Contract (Contract through approval letter with a county)

Program Totals for County:

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

Notes: Slide 202

- First of 2 funding codes in 1 program.

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

| Line No. | ITEM DESCRIPTION | Program Totals for County |
|----------|-------------------------------------|---------------------------|
| 10 | FUNDING SOURCE CODE | |
| 11 | Number Units of Service | 0 |
| 12 | Total Adjusted Expenses | 37,313 |
| 13 | Less Applied Net Revenue | 37,313 |
| 14 | Net Operating Costs | 0 |
| 15 | Contract Number (State/LOI) - State | 0 |

Notes: Slide 203

- Second of 2 funding codes in 1 program.
- The total values for all funding codes entered for a program in a county are displayed in the Program Totals by County column.
- After all funding source data has been entered for program, these totals must match the corresponding program totals on DMH-2.
- After data entry for all tabs has been completed click “Save”, “Close”, “Go To” then “Go” to proceed.

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

- ❖ For OASAS and OMH, the contract number and type indicated for each program on DMH-2 will be transferred to DMH-3.
- ❖ 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.

Notes: Slide 204

- Pages 57-58 of the sample.
- All CFR types.
- For state aid funding only. Not required for for-profits, SED only providers, OASAS/OMH/OPWDD providers operating only rate-based programs or have no programs receiving state aid funding.

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).

Notes: Slide 205

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.

Notes: Slide 206

- Not all programs have persons served per month or units of service. Check Appendices E – G of the CFR Manual or consult with the funding DMH State Agency.

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-3 | Equals | DMH-2 |
|-------------------------|---------|--------|---------|
| Total Adjusted Expenses | Line 30 | Equals | Line 13 |
| Net Revenue | Line 31 | Equals | Line 42 |
| Net Operating Costs | Line 32 | Equals | Line 43 |

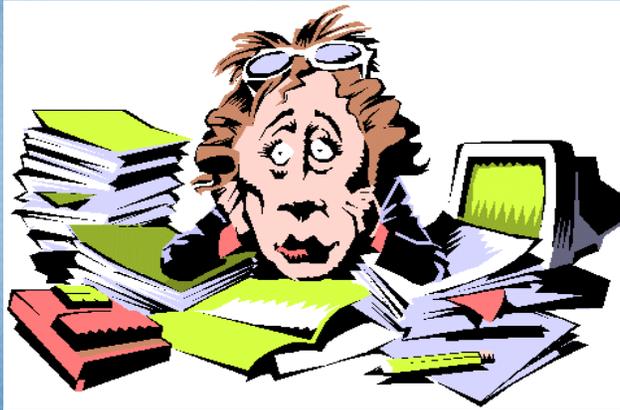
Notes: Slide 207

Got all that?



Notes: Slide 208

Any Questions?



Notes: Slide 209

We're Done!



Thank you for attending
2013-14 CFR Training