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**Consolidated Fiscal Reporting System
Interagency Committee**



**2015/2016 CFR Training
Presentation**



Office of Mental Health | Office for People With Developmental Disabilities | Office of Alcoholism and Substance Abuse Services | State Education Department

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Goals



- ❖ Introduce providers to the CFR Manual and NYS CFRS software.
- ❖ Provide contact information for where to call the NYS agencies with specific questions not covered during this training session.
- ❖ Help providers become familiar with CFR core, claiming and supplemental schedules.
- ❖ Discuss important policies, principles and rules regarding completion of the CFR.
- ❖ Identify any major changes that have occurred since the 2014/2015 CFR.



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Contact Information

SED
CFR: 518-474-3227

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

OASAS
CFR: 518-457-5553
State Aid: 518-457-5553

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


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The CFR Manual contains:

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


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Notes:

- Read/review the first nine sections of the CFR Manual before beginning 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 will be available for download. _____


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NEW YORK STATE EDUCATION DEPARTMENT

Rate Setting Unit

Consolidated Fiscal Report Manuals

Currently available files are:

- January 2015 to December 2015
 - Transmittal Letter HTML / PDF (84 KB)
 - Manual (4,540 KB)
 - Appendices (1,174 KB)
 - To file an extension electronically (Survey Monkey)
- July 2014 to June 2015
 - Transmittal Letter HTML / PDF (103 KB)
 - Manual (4,564 KB)
 - Appendices (1,234 KB)
- January 2014 to December 2014
 - Transmittal Letter HTML / PDF (104 KB)
 - Manual (1,015 KB)
 - Appendices (1,224 KB)
- July 2013 to June 2014
 - Transmittal Letter HTML / PDF (99 KB)
 - Manual (1,025 KB)
 - Appendices (1,213 KB)

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Notes:

- The SED web page where manuals, extension requests and transmittal letters can be found.
- Manuals are currently available going back to the 2012-13 fiscal reporting period.
- Training information is also available at the SED website.
- Training materials remain posted for six months after the training was presented.

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The CFR is used as:

- ❖ A year-end cost report that documents service provider expenses and revenues of four funding agencies on one consolidated report.
- ❖ Cost report information is used for:
 - rate and fee setting,
 - cost of living increases,
 - fiscal analysis and policy development by the NYS agencies, the legislature and the Governor's office.

and
- ❖ A year-end State Aid claiming document that is the basis of payment of your final claim for the CFR period.

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Notes:

- 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.

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Methods of Accounting

- ❖ Full accrual accounting **must** be used when reporting fiscal information on schedules CFR-1 through CFR-6 and DMH-1.
- ❖ Schedules DMH-2 and DMH-3 may be completed on an accrual, modified accrual or cash basis.
- ❖ Filers of Mini-Abbreviated CFRs may complete **all** required schedules on accrual, modified accrual or the cash basis of accounting.

Notes:

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:

CFR Types

- ❖ There are two general categories of CFR submissions: Full CFRs and Abbreviated CFRs.
- ❖ Full versus Abbreviated depends on type of programs you operate and the type and amount of funding you receive.
- ❖ To determine whether a Full or Abbreviated CFR is required, check the submission matrices in Section 2.0 of the CFR Manual.
- ❖ When a service provider is funded by more than one NYS agency, the most stringent reporting requirements apply to all involved NYS agencies.

Notes:

- Note, for purposes of determining submission requirements, Medicaid Managed Care is considered to be Medicaid.



Notes:

- Section 2.0 of the CFR Manual contains 5 matrices for determining the correct CFR submission type for your agency.
- Select the applicable matrix and answer a series of 'yes' or 'no' questions to determine the correct CFR submission type to prepare.
- Section 2.0 also contains notes relating to NYS agency specific reporting requirements and exceptions.

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, 2015 to June 30, 2016 fiscal reporting period.

Notes:

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 January 1, 2016 through the December 31, 2016 period must also be reported in your agency's 2016 CFR.

Notes:

- The most common off-cycle contracts are for Special Legislative Grants (SLG) also known as Member Items.

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Due Dates

- **For OASAS and OPWDD certified and/or funded programs** – no later than the first day of the sixth month following the end of the reporting period.
- **For OMH and SED certified and/or funded programs** – no later than 120 days after the end of the reporting period. If a pre-approved extension request is submitted, the due date is no later than 150 days after the end of the reporting period.

Document	Document Due Date			
	January to December Filers		July to June Filers	
	OMH and SED	OASAS and OPWDD	OMH and SED	OASAS and OPWDD
Full, Abbreviated, Article 28 Abbreviated or Mini-Abbreviated CFR	May 1 st	June 1 st	November 1 st	December 1 st
30-Day Extension Request	May 1 st	N/A	November 1 st	N/A

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Notes:

- Note, OASAS and OPWDD no longer require or accept preliminary (estimated) claims as of the July 2015-June 2016 reporting period.
- State agencies will not be responsible for any loss of State Aid which results from Non-Compliance with the required deadlines or late amendments.
- A 30-day extension beyond the initial due date will be granted to OMH and SED service providers who submit the Consolidated Fiscal Report (CFR) Pre-Approved 30-Day Extension Request via Survey Monkey. This extension request must be electronically completed, indicating each of the NY State Agencies certifying or funding any of the programs that the service provider operates.
- The link to the CFR Pre-Approved 30-Day Extension Request is available from the NYS Education Department Rate Setting Unit at: http://www.oms.nysed.gov/rsu/Manuals_Forms/Manuals/CFRManual/home.html.

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LATE SUBMISSION OF A CFR MAY RESULT IN A SANCTION OR PENALTY BEING IMPOSED AGAINST THE SERVICE PROVIDER.



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Notes:

- ❑ SED: Working capital interest will be denied. Note, rates are set first for timely submissions.
- ❑ OASAS consolidated fiscal reporting requirements will be imposed in accordance with the policies and procedures described in OASAS Local Services Bulletin 2007-05: *Sanction Policy for Non-Compliance with OASAS Consolidated Fiscal Reporting Requirements*.
- ❑ OMH: Providers who receive payments from Medicaid for OMH certified program services can have their payments temporarily withheld. Pursuant to Part 552.5(e) of Title 14 NYCRR, their Medicaid payments will be reduced by twenty percent (20%) for the first month under sanction. Such reduction will be increased in each subsequent month by ten percent (10%) until we have received a satisfactory CFR from your agency. Providers who receive payments under contract with either the Office of Mental Health or an LGU can have their entire quarterly payments withheld until a satisfactory submission has been received. All funds are returned once the provider is in compliance.
- ❑ OPWDD: Providers who fail to file a satisfactory CFR on time, including all certifications, financial statements and attachments, are subject to penalties. Providers who receive Medicaid payments for OPWDD program services can have their payments reduced pursuant to Subpart 635-4 "Financial Reporting and Audit Requirements" of Title 14 NYCRR.

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Proposed 50% Penalty

- OPWDD Providers Only!
- If a CFR with all required documentation is still outstanding on the first day of the second month following the due date, the agency will incur a 50% penalty for waiver programs as of the first day of the eighth month following the due date.

Notes:

- If the CFR, the financial statements and the certification pages are not received by February 1, 2017, the 50% penalty for waiver programs will be effective on August 1st, 2017.
- Length of Penalty- The penalty will continue until the next regularly scheduled payment cycle following the due date of the provider's cost report for the subsequent reporting period.
- OPWDD may request that the provider voluntarily surrender it's operating certificate.

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:

- 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.

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Submission Requirements

- ❖ CFRs are prepared using NYS CFRS software and submitted via the Internet. Also, the independently audited provider financial statements should be electronically uploaded from the same web page.
- ❖ In addition to the Internet submissions, 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.

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Notes:

- Please consult each agency on the required submission method for these signature pages.
- Do not mail paper copies of the CFR core schedules (CFR-1 – DMH-1) to the NYS Agency CFR Units in Albany!
- Financial Statements are not required for Article 28 Abbreviated CFRs and Mini-Abbreviated CFRs.

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IMPORTANT

- ❖ Copies of all required certification schedules ***must*** be sent directly to the appropriate NYS agencies.
- ❖ OMH and SED require that paper copies of signed certification schedules be mailed to the designated bureau or unit in Albany.
- ❖ OASAS and OPWDD will accept e-mailed PDF copies or snail-mailed paper copies of all required certification schedules. Please see Section 2.0 of the 2015/2016 CFR Manual for specific instructions.

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Notes:

Due to the timely nature of the requirement, OPWDD and OASAS would prefer receiving e-mailed PDF copies of the signature pages over mailed copies.

- For OASAS e-mail to: CFRS@OASAS.NY.GOV
- For OPWDD e-mail to: CFR@OPWDD.NY.GOV
- For SED Mail the signature pages to:

New York State Education Department, Rate Setting Unit - Room 302
Education Building, 89 Washington Avenue, Albany, NY 12234

- For OMH Mail the signature pages to:

New York State Office of Mental Health, CBFM CFR Unit - 7th Floor, 44
Holland Avenue, Albany, NY 12229

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Financial Statements

- ❖ The submission of Consolidated financial statements, including all affiliates, are required to be submitted electronically as PDF files through the CFR upload process. In addition, financial statements reflecting information on the provider as a stand-alone entity should be uploaded if available.
- ❖ Providers that are required to have a federal audit (based on OMB A-133 guidance) must upload a copy of the audit report to the funding NYS agency via the CFRS software. More information on the Federal audit requirements can be found at:
http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl
- ❖ Prior period financial statements can also be submitted electronically.


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Notes:

- Financial statements should only be uploaded one time for a fiscal reporting period unless there are changes.
- Do not upload draft financial statements.


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Financial Statements

- ❖ CPA audited financial statements should correspond to the CFR reporting period if possible.
- ❖ If your agency's corporate fiscal year is different than the CFR reporting period, submit the financial statements, with an end of cycle date, that falls within the July 1, 2015 to June 30, 2016 period.


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Notes:

- It is recommended that the audited and certified financial statements include the prior year's data in the presentations of the balance sheet and income statement or comparably labeled schedule.


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Financial Statements Upload Screen

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Notes:

- PDF copies of provider audited financial statements are uploaded through the OMH CFRS web portal.
- <https://www.omh.ny.gov/omhweb/cfrseb/cfrsupload/>

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NYS CFRS Software

NYS CFRS software is available for download at:

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

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Notes:

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

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NYS CFRS Software

- ❖ A common software platform for the four NYS agencies that use the CFR.
- ❖ 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:

- All agencies are to be reported on one consolidated CFR.

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 calendar and July-June fiscal reporting periods.
- ❖ Version 27.0 of NYS CFRS Software **must** be used for completing year-end CFRs and final State Aid claims for the July 1, 2015 to June 30, 2016 fiscal reporting period.

Notes:

- It's hoped that version 27.0 of the NYS CFRS software will be available in Sept. 2016.

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NYS CFRS Software Document Control Number (DCN)

- ❖ Approved CFRS software assigns a unique Document Control Number (DCN) to CFR submissions each time the final edits are run successfully.
- ❖ The assigned DCN is stored in the upload data file, is associated with all of the data elements contained in the CFR and is displayed on all pages of printed CFR schedules.
- ❖ The DCN on the signed certification schedules submitted **must** match the DCN of the uploaded CFR files.
- ❖ Backup your data once edits have been passed!

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Notes:

- 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.
- CFR data files, PDF copies of signed certification schedules and annual CFR Manuals should be stored electronically in a secure, regularly backed-up location to ensure compliance with governmental records retention policies.

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The screenshot shows the 'Consolidated Fiscal Reporting System (CFRS)' home page. It includes a navigation menu with links like Home, News, Data & Reports, Publications, Resources, Employment, A-Z Site Map, Language Access, and Español. The main content area contains a 'Welcome to the CFRS Home Page' section with a 'Table of Contents' link. Below this, there are several bullet points providing instructions and updates, such as 'It is recommended to back up your database before installing any new software versions', 'CFRS includes an import feature that allows data to be imported from text files', and 'All providers who receive funding from OMH should consider the new OMH-specific Program Code and Funding Source Code changes'. At the bottom, there is a section for 'New York State Agencies affiliated with the CFR System' listing the Office of Mental Health, State Education Department, Office for People With Developmental Disabilities, Office for Alcoholism and Substance Abuse Services, and Office of Alcoholism and Substance Abuse Services.

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Notes:

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

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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

Enter the words above:
Get another CAPTCHA
Get an audio CAPTCHA
Help

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Notes:

- CFR Announcement Mailing List sign-up screen.

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NYS CFRS Software Help Desk

1-800-HELPNYS
(1-800-435-7697)

or

HelpDesk@omh.ny.gov

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Notes:

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

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Tips on Financial Record Keeping

- ❖ Program payroll and fringe benefits should be reconciled to the general ledger on a monthly or quarterly basis.
- ❖ Staff working in more than one (1) job function and/or program should be carefully monitored.
- ❖ Expenses and revenues should be monitored on a regular basis and compared against approved budgets.
- ❖ Internal financial reporting systems should be structured to capture the cost categories included in the CFR.
- ❖ Units of service provided by programs should be tracked on a regular basis.
- ❖ Non-allowable costs should be tracked on a regular basis for easy identification when preparing the CFR.

Notes:

- 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.

Non-Allowable Costs

- ❖ Non-allowable costs are expenses that by regulation or NYS agency policy are not reimbursable.
- ❖ Providers operating DMH programs should refer to Appendix X of the CFR Manual for a list of some but not all non-allowable costs.
- ❖ Providers operating SED programs should refer to the SED Reimbursable Cost Manual for specific items that are non-allowable for SED programs.
- ❖ All non-allowable costs included as an expense on any line of CFR schedules CFR-1, CFR-2, CFR-3, DMH-1 and DMH-2 **must** be reported on the adjustments/non-allowable costs line of the applicable schedule(s).

Notes:

Non-Allowable Costs

The following are some examples of non-allowable costs that **must** be adjusted out of the reported costs:

- ❖ Costs that are not properly related to patient care and principally afford diversion, amusement or entertainment to owners operators or employees.
- ❖ Costs related to the purchase of alcoholic beverages.
- ❖ Costs resulting from violations of, or failure to comply with, Federal, State and Local government laws, rules and regulations.
- ❖ Costs of training afforded staff that does not directly relate to the fulfillment of their required duties.

Notes:

- Please note that expenses which are acceptable per GAAP or the IRS **may not** be reimbursable.

Non-Allowable Costs

- ❖ Related Party Transactions: The allowable cost of a related party transaction is the lower of the related organization's/individual's actual cost or the fair market value of providing the goods or services supplied.
- ❖ All related party transactions involving OASAS, OMH, OPWDD and SED programs as well as entity-wide agency administration **must** be disclosed and detailed on schedule CFR-5.
- ❖ All excess related party transaction costs (as defined above) included as an expense on any line of any CFR schedule **must** be reported on the adjustments/non-allowable costs line of the applicable CFR schedule.

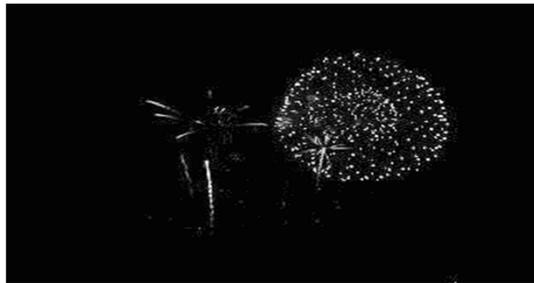
Notes:

Non-Allowable Costs

- ❖ Fringe Benefits: Fringe benefit expenses that are not reasonable and available to all employees are non-allowable, and **must** be adjusted out of reported costs on the applicable CFR schedule.
- ❖ Non-allowable fringe benefits costs include, but are not limited to, Supplemental Executive Retirement Plans or any Non-qualified Deferred Compensation Plans subject to IRC Subsection §457(f).

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It's Time to Do the CFR!



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NYS CFRS Software Icon



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Notes:

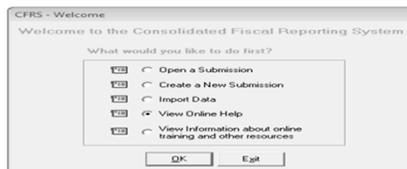
- After downloading the NYS CFRS software an icon is placed on the computer desktop.
- 2015/2016 NYS CFRS software version will reflect "CFRS 27.0 " in the center of the icon.
- To open the software application , double click on the icon.
- If there are problems opening the software try right clicking the icon and select "Run as Administrator" from the list of options.

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CFRS Welcome

New York State Consolidated Fiscal Reporting System



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Notes:

- 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.

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CFRS New Submission

CFRS New Submission

Submission definition

Submission Type:

State Agencies: DMH, OPWDD, OASAS, SED

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

Reporting Period: Default, Other
 From: 7/1/2014, To: 6/30/2015

Provider Code/Corp ID: User Description (Optional):

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Notes:

- 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).
- Click "OK" to proceed.

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CFRS New Submission

CFRS New Submission

Submission definition

Submission Type: Full

State Agencies: DMH, OPWDD, OASAS, SED

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

Reporting Period: Default, Other
 From: 7/1/2014, To: 6/30/2015

Provider Code/Corp ID: 10000 User Description (Optional):

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Notes:

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

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CFRS Provider Agency Detail

Current submission definition: Reporting Period: 7/1/2015-6/30/2016
 Submission Type: Full
 Provider Agency Code: 10000

State agencies: OAH
OPWDD
OASAS
SED

No	Provider agency Code	Provider agency Name	Submission type	Reporting From	Reporting To	Type	State Agencies	Us
1	10000	Any Agency	Full	7/1/2015	6/30/2016	J	OASAS, OAH, OPWDD, SED	Tr

The current submission has the following Provider agency details

Provider agency code: 10000

Provider agency name: Any Agency

School code: 010205005555

Federal employer ID: 01-2345678

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

Address 1: 24 Phillips St

Address 2:

City: New York

State: New York

County: New York - 31

Zip: 10003-1234

Type of ownership: [List for Profile]

Certified Financial Statement Reporting Period: From: To:

Save Close

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Notes:

- Data entry fields with bolded field titles are required fields and data must be entered (NOTE: the School Code field is only used for providers submitting CFRs that include SED programs).
- The period covered by the provider's 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.

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Agency Definition Information

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

- ❖ Legal name.
- ❖ 5 digit Agency Code assigned by NYS CFR agencies.
- ❖ The street address of your agency's central administrative offices.
- ❖ The 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.

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Notes:

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

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Program Site Definition Information

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

- ❖ The types of programs your agency operates.
- ❖ Which NYS agency(ies) certifies and/or funds the programs to be reported.
- ❖ The 4 digit program code and 2 digit index for each program site operated.
- ❖ The Program Site Identification Number (Site Code) for each program site operated. Please refer to section 8 of the CFR Manual for more information.
- ❖ The street address for each program site operated.
- ❖ The county in which each defined program site operates.

Notes:

- This information can also be imported from another submission.
- Please note that OPWDD has changed the site codes for programs requiring contract budget consistent reporting. When importing data into your 2015/2016 CFR verify and update the site codes used for these programs.

SED Program Code Indexes

❖ For SED programs reported in calendar year CFRs the following program code indexes should be used where appropriate:

- SS January – June 6-month period
- FF July – December 6-month period
- CC January – December 12-month period
- YY July – June 12- month period
- MM Other SED approved period

Notes:

- For additional information and guidance on what program code index(es) to use for SED programs please see sections 2.0 and 13.0 of the CFR Manual.

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CFRS Navigation Box

Full

Abbreviated

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Notes:

- 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.

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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 (if funded through a direct contract)
Certification by Agency and LGU (if funded through a local contract with a county)

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Notes:

- 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.

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CFR-i Agency Identification and Certification Statement

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Notes:

- 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 e-mails 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.

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CFR-i Agency Identification and Certification Statement

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

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Notes:

- Page 1 of the sample.

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CFR-ii/iiA Accountant's Report

Possible Agency: 10000 - All Agency
 Reporting Period: 7/1/2015 - 6/30/2016
 Submission Type: Full

NEW YORK STATE
CFR - iiA/iiA/iiA
Agency Identification and Certification Statement
Individualized Accountant's Report - Voluntary Agency or County/CCC Certification Statement

ITEM DESCRIPTION	Value
CFR Name	CPA Name
CFR Address Line 1	CPA Address Line 1
CFR Address Line 2	CPA Address Line 2
CFR City	CPA City
CFR State	CPA State
CFR Zip	CPA Zip
CFR Telephone Number	CPA Telephone Number
CFR Fax Number	CPA Fax Number
CFR Reporting Period	CFR Reporting Period

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Notes:

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

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CFR-ii/iiA Accountant's Report

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

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Notes:

- 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).
- To determine if schedules CFR-ii, CFR-iiA and CFR-iii are required, refer to sections 2.0, 6.0, 11.0 and 12.0 of the CFR.

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CFR-ii/iiA Accountant's Report

Counties and other types of Municipalities have two (2) options for CPA certification of Full CFR submission types:

Schedule CFR-iiA
or
a Compliance Review

Please see Appendix CC for more information on Compliance Reviews.

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CFR-iii County/New York City Certification Statement

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Notes:

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

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CFR-iii County/NYC 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 statement designated "For Voluntary Local Service Provider."
- ❖ If funded through a local county contract, the far left certification must be signed by your Executive Director/CEO and the far right certification statement must be signed by the county Director of Community Mental Health Services.

Notes:

- Page 4 of the sample.
- Not required for providers operating only rate-based and/or unfunded programs.
- The provider agency CEO must sign on the line designated "For Voluntary Local Service Provider."

CFR-iii County/NYC Certification Statement

- ❖ County providers of service must have the middle certification signed by the County Treasurer and the far right certification signed by the Director Of Community Services.
- ❖ **Signed and dated CFR-iii must be submitted directly 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 state agency(ies) at the same time it is sent to the county.

Notes:

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CFRS Navigation Box

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Notes:

- 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.

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CFR-4 Personal Services – Program Site

Provider Agency: 10000 - Any Agency SCHEDULE CFR - 4 Personal Services
 Reporting Period: 7/1/2015 - 6/30/2016
 Submission Type: Full

State Agency: 1 - OMH Program: 2100 (00) - Clinic Treatment Site: 1111052 - Burn Street Clinic (2100 00)

Program/Site - Program Admin/LGU Admin Agency Admin Click the "Add" button below to add a row to the list.

Position	Standard Workweek			State Agency Total for all programs						
	35	37.5	40	Other	Hours Paid	FTE	Amount Paid	Hours Paid	FTE	Amount Paid
102 - Housekeeping and Maintenance	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	236	0.130	3,708	236	0.130	3,708
318 - Psychiatrist	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	841	0.404	78,843	841	0.404	78,843
324 - Social Worker, Licensed (LMSW, LCSW)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3,872	2.095	145,533	3,872	2.095	145,533
325 - Social Worker Master's Level (MSW)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1,157	0.636	45,123	1,157	0.636	45,123
Invalid positions: 343 - Intake/Screening	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	460	0.253	9,895	460	0.253	9,895
501 - Program or Site Director	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	900	0.495	36,458	900	0.495	36,458
505 - Office Worker	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2,456	1.349	47,745	2,456	1.349	47,745
530 - Staff Training	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	127	0.070	6,001	127	0.070	6,001
590 - Other Program Administration Staff	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	126	0.069	5,533	126	0.069	5,533

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Notes:

- CFR-4 is a 2 tab data entry screen. In order to complete the Program Personal Services, start by selecting 'Program/Site' tab.
- 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.
- In order to delete an entire row, highlight the row and select 'Delete' from the bottom toolbar.

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CFR-4 Personal Services – Agency Administration

Provider Agency: 10000 - Any Agency SCHEDULE CFR - 4 Personal Services
 Reporting Period: 7/1/2015 - 6/30/2016
 Submission Type: Full

Program/Site - Program Admin/LGU Admin Agency Admin Click the "Add" button below to add a row to the list.

Position	Standard Workweek				Hours Paid	FTE	Amount Paid
	35	37.5	40	Other			
601 - Executive Director/Chief Executive Officer	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2,080	1,000	225,000
602 - Assistant Executive Director	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2,080	1,000	195,000
603 - Comptroller/Controller	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2,080	1,000	110,000
604 - Director of Division	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4,160	2,000	250,000
606 - Accountant (Agency Administration)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4,160	2,000	70,000
609 - Computer/Data/Statistical Specialist	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2,080	1,000	90,000
612 - Administrative Assistant	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1,620	1,000	45,000
621 - Utilization Review/Quality Assurance	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2,080	1,000	85,000

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Notes:

- In order to complete the Agency Admin Personal Services, select the 'Agency Admin' tab and follow the same 3 step process.
- 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.

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CFR-4 Personal Services

- ❖ NYS agency 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.

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Notes:

- Pages 32-39 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.

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CFR-4 Personal Services

- ❖ Only salaried employees of your agency are reported on this schedule (individuals that receive W-2s from the service provider).
- ❖ Position Title Codes may be specific to NYS agencies or program types.
- ❖ Position titles are listed in Appendix R. The positions are functional titles, and may not match the corporate titles used by your agency


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Notes:

- 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.


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

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


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Notes:

- Direct care and clinical staff hours are a key component of the new Rate Rationalization process for OPWDD. Please be sure to give your staff the appropriate codes.


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CFR-4 Personal Services

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


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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:

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


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Notes:

- 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.


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CFR-4 Personal Services

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


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CFR-4A Contracted Direct Care and Clinical Personal Services

Provider Agency: 10000 - Any Agency SCHEDULE CFR - 4A Contracted Direct Care and Clinical Personal Services
 Reporting Period: 7/1/2015 - 6/30/2016
 Submission Type: Full

State Agency: Program:
 Site:

Contracted Direct Care and Clinical Personal Services Click the "Add" button below to add a row to the list.

Position	Hours Paid	Amount Paid
207 - Developmental Disabilities Specialist QIPD - Direct Care	60	1,324
309 - QIPD - Clinical Developmental Disabilities Specialist/Habilitation	3,376	69,879


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Notes:

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


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CFR-4A Contracted Direct Care and Clinical Personal Services

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

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Notes:

- Pages 40-43 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.

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CFR-1 General Information

Provider Agency: 10000 - Any Agency **SCHEDULE CFR - 1** **Program/Site Data**

Reporting Period: 7/1/2015 - 6/30/2016

Submission Type: Full

State Agency: 1 - OMH **Program:** 2100 (00) - Clinic Treatment **Site:** 1111052 - Bunn Street Clinic (2100 00)

General Information | Expenses | Revenues

Line No.	SECTION A: GENERAL INFORMATION	Cost Codes	Value
1	Program Type	00070	Clinic Treatment
2	Program Code (Program Code Index)	00010	2100 (00)
3	Program/Site Identification Number	00050	1111052
4	Program/Site Name	00020	Bunn Street Clinic
5	Program/Site Address (Line One)	00030	25 Bunn St
6	Program/Site Address (Line Two)	00040	New York, NY 10003-1111
7a	Medicaid Provider Agreement Number (DMH only)	00060	005092918
7b	National Provider ID Number (DMH Only)	00061	180607777
8	County Code (See Appendix C)	00080	31
9	Date Site Opened	00090	02/02/1992
10	Certified Capacity (OASAS, OPWDD and SED only)	00100	
11	Actual Capacity (OMH, OPWDD and SED only)	00110	
12	Actual Days Program/Site Open	00160	253
13	Units of Service	00170	3,350
14	Respite or TUBS Units of Service (OPWDD only)	00130	
15	Program/Site Square Footage (OASAS, OPWDD and SED Only)	00150	

Go To... Save Validate Cancel Delete Close

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Notes:

- 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.

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

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

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Notes:

- Starts on 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.

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CFR-1 Program Site Data Page CFR-1.1, Line 13 - Units of Service

- ❖ It is critical that units of service delivered during the reporting period are captured, counted and reported accurately and correctly!
- ❖ Inaccurate units of service reported is cause for rejection of submitted CFRs.
- ❖ It is expected that providers:
 - Will 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.

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Notes:

- 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: OMH units of service carry forward from OMH-1. There will be more on OMH-1 later.
- 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.

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CFR-1 Expenses

Line	ITEM DESCRIPTION	Cost Code	Value
SECTION B - EXPENSES			
10	PERSONAL - PROVIDED PAID	1 0000	3770,523
11	Personal Services (Program/Rate 5, Program Admin)	1 0000	36,000
12	Vacation Accruals (Program/Rate 5, Program Admin)	1 0000	64,363
13	Fringe Benefits	1 0000	102,250
14	Non-Residential Fringe Benefits	1 0000	
15	Total Fringe Benefits (Sum Lines 10-5, 13)	1 0000	162,613
OTHER THAN PERSONAL SERVICES (OTPS)			
21	Travel and Maintenance	1 4010	
22	Utilities	1 4020	25,757
23	Participant Related - Participant	1 4030	
24	Participant Related - Participant	1 4040	1,300
25	Participant Incentives	1 4050	4,304
26	Participant Incentives	1 4060	
27	Emergency Assistance (Transportation (OP/OD and SED only))	1 4070	
28	Emergency Assistance - Materials	1 4080	1,700
29	Participant Support - Participant	1 4090	
30	Participant Support - Participant	1 4100	
31	Participant Support - Participant	1 4110	
32	Participant Support - Participant	1 4120	
33	Participant Support - Participant	1 4130	
34	Participant Support - Participant	1 4140	
35	Participant Support - Participant	1 4150	
36	Participant Support - Participant	1 4160	
37	Participant Support - Participant	1 4170	
38	Participant Support - Participant	1 4180	
39	Participant Support - Participant	1 4190	
40	Participant Support - Participant	1 4200	
41	Participant Support - Participant	1 4210	
42	Participant Support - Participant	1 4220	
43	Participant Support - Participant	1 4230	
44	Participant Support - Participant	1 4240	
45	Participant Support - Participant	1 4250	
46	Participant Support - Participant	1 4260	
47	Participant Support - Participant	1 4270	
48	Participant Support - Participant	1 4280	
49	Participant Support - Participant	1 4290	
50	Participant Support - Participant	1 4300	
51	Participant Support - Participant	1 4310	
52	Participant Support - Participant	1 4320	
53	Participant Support - Participant	1 4330	
54	Participant Support - Participant	1 4340	
55	Participant Support - Participant	1 4350	
56	Participant Support - Participant	1 4360	
57	Participant Support - Participant	1 4370	
58	Participant Support - Participant	1 4380	
59	Participant Support - Participant	1 4390	
60	Participant Support - Participant	1 4400	
61	Participant Support - Participant	1 4410	
62	Participant Support - Participant	1 4420	
63	Participant Support - Participant	1 4430	
64	Participant Support - Participant	1 4440	
65	Participant Support - Participant	1 4450	
66	Participant Support - Participant	1 4460	
67	Participant Support - Participant	1 4470	
68	Participant Support - Participant	1 4480	
69	Participant Support - Participant	1 4490	
70	Participant Support - Participant	1 4500	
71	Participant Support - Participant	1 4510	
72	Participant Support - Participant	1 4520	
73	Participant Support - Participant	1 4530	
74	Participant Support - Participant	1 4540	
75	Participant Support - Participant	1 4550	
76	Participant Support - Participant	1 4560	
77	Participant Support - Participant	1 4570	
78	Participant Support - Participant	1 4580	
79	Participant Support - Participant	1 4590	
80	Participant Support - Participant	1 4600	
81	Participant Support - Participant	1 4610	
82	Participant Support - Participant	1 4620	
83	Participant Support - Participant	1 4630	
84	Participant Support - Participant	1 4640	
85	Participant Support - Participant	1 4650	
86	Participant Support - Participant	1 4660	
87	Participant Support - Participant	1 4670	
88	Participant Support - Participant	1 4680	
89	Participant Support - Participant	1 4690	
90	Participant Support - Participant	1 4700	
91	Participant Support - Participant	1 4710	
92	Participant Support - Participant	1 4720	
93	Participant Support - Participant	1 4730	
94	Participant Support - Participant	1 4740	
95	Participant Support - Participant	1 4750	
96	Participant Support - Participant	1 4760	
97	Participant Support - Participant	1 4770	
98	Participant Support - Participant	1 4780	
99	Participant Support - Participant	1 4790	
100	Participant Support - Participant	1 4800	

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Notes:

- 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.

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CFR-1 Expense Categories

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

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Notes:

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

- ❖ Line 16: Personal Services – carried forward from schedule CFR-4.
- ❖ Line 17: Vacation Leave Accruals – report the increase or decrease in vacation accruals from previous year.
- ❖ Line 18: Mandated Fringe Benefits – includes FICA, Medicare, Workers Comp., Unemployment Insurance, NYS Disability.
- ❖ Line 19: Non-Mandated Fringe Benefits – includes Health Insurance, Dental Insurance and Pensions.

Notes:

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

- ❖ Line 22: Repairs and Maintenance - includes costs for maintenance and minor repairs as well as contracts for housekeeping, garbage and snow removal.
- ❖ Line 26: Participant Incidentals – includes costs associated with participant entertainment, recreation, summer camps, clothing, etc.
- ❖ Line 28: Expensed Equipment - refer to Appendix O of the CFR Manual for more information regarding how equipment is reported in the CFR.

Notes:

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

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

Notes:

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

- ❖ Line 39: Insurance General
 - OMH, SED, OPWDD and OASAS now require you to report only one figure on the Insurance General line. (OPWDD and OASAS no longer require itemized reporting of the different types of insurance).

Notes:

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 be reported on a specifically defined line.

Notes:

CFRS Software Line Details Example

The screenshot displays the CFRS software interface. On the left, a list of expense lines is shown with columns for Line Number, Item Description, Cost Center, and Value. The list includes categories like PERSONAL SERVICES, FRINGE BENEFITS, and OTHER THAN PERSONAL SERVICES (OTPS). A pop-up window titled 'CFRS Line Details' is open, showing fields for 'Enter Details for line Number' (set to 40) and 'For schedule' (set to CFR - 1). It also includes a table for 'Description' and 'Detail Value' with various sub-items and their corresponding values. At the bottom of the pop-up, there is a 'Worksheet Total' of 7,952 and buttons for 'Add', 'Save', 'Delete', and 'Close'.

Notes:

- Data entered in line details boxes are shown on the Worksheet/Other Details section, pages 75-80 of the sample.
- 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.”

Bad Debt Expense

- ❖ Bad Debt should be reported as an expense on schedule CFR-1, line 40 and/or CFR-2, line 4, Column 7. It must also be adjusted out of reported costs as a non-allowable expense on either schedule CFR-1, line 66 and/or CFR-2, line 8, Column 7. Refer to Section 8.0 of the CFR Manual for further information.

Notes:

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:

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CFR-1 Expenses - Adjustments/Non-Allowable Costs

- ❖ Line 66: Enter the description, line number and amount of all non-allowable/non-reimbursable expenses reported in any line of 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.

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CFR-1 Lines 68a, 68b & 68d

Provider Agency: 10000 - Any Agency SCHEDULE CFR - 1 Program/State Data

Reporting Period: 7/1/2015 - 6/30/2016

Submission Type: Full State Agency: 2 - OPWDD Program: 0027 (00) - HCBS Prevocational Services/56a Base Date: 15/02/27 - HCBS Consulting Center 0027 500

Line	ITEM DESCRIPTION	Cost	Value
66	Expenses and Materials - Non-Household	14,100	113,294
67	Household Expenses	14,100	21,692
68	Insurance - General	14,100	27,414
69	Insurance - Dental	14,100	206,692
70	Other (Detail Program)	14,100	206,692
71	Total Other (Sum of Lines 21-40)	14,100	206,692
72	Equipment - Provider Paid	100,000	100,000
73	Leasehold Improvements	100,000	1,410
74	Decorations, Furniture	100,000	62,742
75	Insurance - Property & Casualty	100,000	96,436
76	Insurance - Health & Welfare	100,000	56,526
77	Other (Detail Program)	100,000	4,651
78	Total Equipment (Sum of Lines 42-47)	100,000	100,000
79	Property - Provider Paid	100,000	100,000
80	Leasehold Improvements	100,000	21,692
81	Decorations, Furniture, and Equipment	100,000	62,742
82	Insurance - Property & Casualty	100,000	96,436
83	Insurance - Health & Welfare	100,000	56,526
84	Other (Detail Program)	100,000	4,651
85	Total Property (Sum of Lines 49-55)	100,000	100,000
86	Other (Detail Program)	100,000	100,000
87	Total Other (Sum of Lines 49-55)	100,000	100,000
88	Total (Sum of Lines 66-87)	100,000	100,000
89	Total Operating Costs (Sum Item 16, 37, 20, 41 minus 29)	1,000,000	4,000,000
90	Other Value	1,000,000	0,107,942
91	Adjusted Value	1,000,000	4,107,942
92	Total Program Costs (Sum Item 20, 40, 63-65 minus 66)	1,000,000	4,107,942
93	CFR-1 Total	1,000,000	4,107,942
94	Other Than CFPS - Transportation Allocation	1,000,000	1,200,000
95	CFPS - Transportation Allocation	1,000,000	1,000,000
96	Program Administration Property	1,000,000	1,000,000

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Notes:

- 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.

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CFR-1 Expenses – CFR-1.4

Lines 68a & 68b: OPWDD Only

Transportation Allocation

- ❖ If the agency provides to/from transportation services, then the transportation expenses as reported on programs 0670 and 0880 are allocated here, on line 68b

Notes:

- 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:

CFR-1 Expenses – CFR-1.4

Line 68d: OPWDD Only

Program Administration Property

- ❖ Report the amount directly associated with Program Administration Property that is reported on schedule CFR-1, line 63 (Total Property - Provider Paid)

Notes:

CFR-1 Revenues

Provider Agency: 10000 - Any Agency
 Reporting Period: 7/1/2015 - 6/30/2016
 Submission Type: Full

State Agency: 02 - OPWDD
 Program: 0227 000 - TRBS Vocational Services/State Work
 Site: 1639227 - TRBS Counseling Center 0227 000

Line Item	ITEM DESCRIPTION	Cost Allocation	Value
SECTION C - REVENUES			
001	01 - Tuition (Includes SLLSSES)	200333	200333
70	70 - and SLLS	200333	200333
71	71 - Home Help/Public Assistance	200333	200333
72	72 - Medication	200333	200333
73	73 - Other Third Parties (Excll Hospital)	200333	200333
74	74 - OPWDD Residential Fees and Boarding/CCS OPTS	200333	200333
75	75 - Transportation, Medication	200333	200333
76	76 - Transportation, Other (Excll Hospital)	200333	200333
77	77 - Other - Contract Fund	200333	200333
78	78 - Federal Grants (Excll Hospital)	200333	200333
79	79 - Federal Grants (Excll Hospital)	200333	200333
80	80 - State Grants (Excll Hospital)	200333	200333
81	81 - L I E - Section 87(2)(b) and OPWDD only	200333	200333
82	82 - SHAP (SLLS), OPWDD, Board Expenses (SLLS only)	200333	200333
83	83 - Other Expenses (Excll Hospital)	200333	200333
84	84 - Section 202-99(1) L I E D - Funds	200333	200333
85	85 - Section 202-99(1) L I E D - Funds	200333	200333
86	86 - Other (Excll Hospital)	200333	200333
87	87 - Executive Transition Expenses (Excll Hospital)	200333	200333
88	88 - L I E - Section 87(2)(b) and OPWDD only	200333	200333
89	89 - 4002 Program (Excll Hospital)	200333	200333
90	90 - 4002 Program (Excll Hospital)	200333	200333
91	91 - 4002 Program (Excll Hospital)	200333	200333
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197	197 - 4002 Program (Excll Hospital)	200333	200333
198	198 - 4002 Program (Excll Hospital)	200333	200333
199	199 - 4002 Program (Excll Hospital)	200333	200333
200	200 - 4002 Program (Excll Hospital)	200333	200333

Notes:

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

CFR-1 Revenues – CFR-1.5

Line 72a: Medicaid Fee for Service: A revenue category representing payments received for services to eligible participants under the combined Federal/State program which pays for medical care for those who cannot afford it, regardless of age.

Line 72b: Medicaid Managed Care: A delivery system of Medicaid health benefits and additional services through contracted arrangements between state Medicaid agencies and managed care organizations (MCOs) that accept a set per member per month (capitation) payment for these services.

Notes:

- Medicaid Managed Care, previously reported on CFR-1, line 74, is now being reported on CFR-1, line 72b.

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CFR-1 Revenues – CFR-1.5

Line 74: Other Third Parties

The revenue from private health insurance coverage, which includes but is not limited to Blue Cross, HMO's and other insurance carriers.



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Notes:

- Medicaid Managed Care revenue will no longer be reported on the schedule CFR-1, 74; schedule DMH-1, line 20; and schedule DMH-2, line 19.
- There is no longer a 'drop down box' in which to enter the individual data. Instead, a lump sum amount should be entered.



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CFR-1 Revenues – CFR-1.5

- ❖ Line 80: Report grant revenues received from NYS Agencies other than OASAS, OMH, OPWDD or SED.
- ❖ Line 82: Report food related revenues.
 - For OASAS and OPWDD programs report revenues received from the federal Supplemental Nutrition Assistance Program (SNAP).
 - For SED programs report revenues received from the National School Breakfast & Lunch program.
- ❖ Line 86: Used by OPWDD and SED providers to report prior period rate adjustments.
- ❖ SED 1:1 aide tuition revenue should be reported using program code 9230 on lines 88, 89, 91 and/or 92.



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CFR-1 Revenues – CFR 1.6

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


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CFR-1 Revenue – CFR 1.6

Line 97. Provision for Bad Debts – Revenue Deduction:
(Formerly, "Uncollectible Accounts Receivable")

- Report the provision for bad debts allowed as a deduction from revenue, provided that the revenue was not reported net of the provision for bad debts.
- Under GAAP, a health care entity that recognizes significant amounts of patient service revenue without assessment of the patient's ability to pay, may be allowed to deduct from revenue, a provision for bad debts. The Provider must meet the definition of a health care entity under GAAP.
- If the entity recognizes revenue to the extent that it expects to collect the amount, then bad debts related to receivables from patient service revenue are reported as an expense on the CFR. On the CFR, bad debt expense is reported on schedule CFR-1, line 40 and/or schedule CFR-2, Column 7, line 4 and it must also be adjusted out of reported costs on schedule CFR-1, line 66 and/or schedule CFR-2, column 7, line 8.


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Notes:

- The amount reported on this line will not be transferred to schedule DMH-2 by the NYS CFRS Software.


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CFR-1 Revenues – Other Lines

- ❖ The Revenues, GAAP Adjustments to Revenues and Non-GAAP Adjustments to Revenues categories each have an “Other” line for miscellaneous items.
- ❖ Information is entered through a line details box.
- ❖ Detail is required for individual items costing \$1,000 or more.
- ❖ Individual items costing less than \$1,000 each may be grouped together as “All items <\$1,000 each”.


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CFR-2 Agency Fiscal Summary

Provider Agency: 10000 - Any Agency
 Reporting Period: 7/1/2015 - 6/30/2016
 Submission Type: Full

SCHEDULE CFR - 2 Agency Fiscal Summary

Line No.	COLUMN NUMBER	Cost Codes	1 AGENCY TOTALS	2 OASAS TOTALS	3 OMH TOTALS	4 OPWDD TOTALS	5 SED TOTALS	6 SHARED TOTALS	7 OTHER TOTALS
EXPENSES									
1	Personal Services	31999	10,380,342	1,684,071	1,003,129	3,097,546	895,597	0	3,700,000
2	Vacation Leave Accruals	32999	187,245	16,702	2,842	-312	7,063	0	158,950
3	Fringe Benefits	33999	2,709,462	510,341	271,023	649,680	152,418	0	1,128,000
4	OTFS	34999	3,777,243	512,104	286,668	1,933,387	37,144	0	1,007,940
5	Equipment-Provider Paid	35999	564,975	30,994	4,115	189,374	6,492	0	334,000
6	Property-Provider Paid	36999	1,472,361	110,042	109,776	303,315	74,229	0	875,000
7	Net Agency Admin.	38050	1,711,406	294,176	168,791	483,630	117,901	0	646,908
8	Adj./Non-Allow. Costs	38030	1,824	0	1,000	0	324	0	500
9	Total Adj. Expenses	38999	20,801,210	3,160,430	1,945,342	6,656,620	1,290,520	0	7,848,298
REVENUES									
10	Gross Revenues	40999	20,634,732	3,243,755	1,921,559	6,769,105	971,028	0	7,789,345
11	GAAP Adj. to Revenue	43999	0	0	0	0	0	0	0
12	Net GAAP Revenues	44999	20,634,732	3,243,755	1,921,559	6,769,105	971,028	0	7,789,345


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Notes:

- 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 7, 9 & 10 should match the respective categories in your financial statements.
- After completing data entry, click “Save”, “Close”, “Go To” then “Go” to proceed.


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CFR-2 Agency Fiscal Summary

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


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Notes:

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


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CFR-2 Agency Fiscal Summary

- ❖ Also reported in column 7:
 - Fund raising expenses and revenues (not netted)
 - Fund raising special events (may be netted)
 - Unrealized gains and losses
 - Management Services expenses provided to another provider agency on an ongoing basis
- ❖ Provider agency totals are reported in column 1.
- ❖ A Reconciliation Statement ***must*** be completed when the period covered by the provider's independently certified audited financial statements is the same as the CFR reporting period.


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Notes:

- 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.


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CFR-2 Agency Fiscal Summary

- ❖ Reconciliation Statements **must** be created using approved CFR software. Paper copies **will not be accepted!**
- ❖ A Reconciliation Statement is not required if the CFR 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, and all other programs operated by your agency.

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Notes:

- Page 74 of the sample.

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CFR-2 Reconciliation Statement - Expenses

Provider Agency: 10000 - Any Agency
Reporting Period: 7/1/2015 - 6/30/2016
Submission Type: Full

Reconciliation of Revenues and Expenses

Reconciliation of Expenses | **Reconciliation of Revenues** |

ITEM DESCRIPTION	Value
Total agency expenses from Financial Statements	20,804,178
Additions:	254,978
Subtractions:	15,000
Total adjustments:	239,978
Adjusted Financial Statement Expenses	20,804,178
CFR-2, Col. 1, line 9	20,801,210
CFR-2, Col. 1, line 9	1,924
CFR-3, line 41	1,200
Total CFR Expenses	20,804,234
Difference	-56

Go To...
Save
Validate
Cancel
Delete
Close

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Notes:

- 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.
- The 'Reconciliation of Revenue and Expenses' section of Section 14.0 of the CFR Manual was revised to provide additional guidance on reconciling the provider agency's Total Revenue/Gains and Total Expenses/Losses from the audited financial statements to schedule CFR-2, Column 1, Lines 9 and 12.

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CFR-2 Reconciliation Statement - Revenues

Provider Agency: 10000 - Any Agency
Reporting Period: 7/1/2015 - 6/30/2016
Submission Type: Full

Reconciliation of Revenues and Expenses

ITEM DESCRIPTION	Value
Total agency Revenues from Financial Statements	20,694,910
Additions:	239,207
Subtractions:	2,500
Total Adjustments:	236,707
Adjusted Financial Statement Revenues	20,694,717
Total agency Revenues from CFR-2, Col. 1, line 12	20,694,792
Difference	-75

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Notes:

- Repeat the same steps for “Reconciliation of Revenues”.
- When all data has been entered for both tabs click “Save”, “Close”, “Go To” then “Go” to proceed.

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CFR-2A

AGENCY NAME: _____ **SCHOOL CODE: (SED ONLY)** _____
AGENCY CODE: _____ **TYPE OF OWNERSHIP:** _____

Complete the following schedule using data from your Financial Statements that were submitted in accordance with Section 2.0 and 6.0 of the CFR Manual and also data from the underlying year-end-adjusted accounting records that support these Financial Statements.

Section A - Reports

- Year End Date of Financial Statements: _____
- CPA or Audit Firm (skip if statements are not audited or reviewed): _____
- Opinion—use drop-down (skip if statements are not audited): _____
This is a drop down with the following selections: Unmodified, Qualified, Disclaimer, Adverse
- Type of Financial Statements: _____
This is a drop down with the following selections: Consolidated, Combined, Consolidated and Combined, Single Entity

Section B - Statement of Financial Position/Balance Sheet

5 Cash and Cash Equivalents	_____
6 Accounts Receivable, net	_____
7 Related Party Receivables	_____
8 Investments	_____
9 Property & Equipment, net	_____
10 Total Assets	_____
11 Accounts Payable and Accrued Liabilities	_____
12 Debt-Current portion	_____
13 Long-term Debt, net of current portion	_____
14 Total Liabilities	_____
15 Total Current Assets	_____
16 Total Current Liabilities	_____
17 Retained Earnings, beginning of the year	_____
18 Retained Earnings, end of the year	_____

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Notes:

- Not included in the sample.
- The CFR-2A schedule must be completed when Financial Statements are required to be submitted. (All not-for-profit and proprietary providers that are required to complete a full or abbreviated submission must complete this report.) Please refer to sections 2.0 and 6.0 for the specific requirements relating to Financial Statements submissions.
- This schedule is used to report data from your Financial Statements that were submitted in accordance with section 2.0 and 6.0 and also data from the underlying year-end-adjusted accounting records that support these Financial Statements. The purpose of this schedule is to collect data in a uniform way in order for each state agency to have it readily available for provider specific fiscal analysis as well as industry-wide statistics.

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CFR-2A

↕

	Total	Temporarily Restricted	Permanently Restricted
19 Net Assets /Stockholder's Equity, beginning of the year			
20 Change in Net Assets /Net income or Net Deficit/Net Loss			
21 Other Changes in Net Assets/Other Comprehensive Income			
22 Net Assets/Stockholder's Equity, end of the year			

Section C. Statement of Activities/Income Statement

	Total	Temporarily Restricted	Permanently Restricted
23 Total Revenue and Total Gains			
24 Management and General			
25 Interest Expense			
26 Income Tax Expenses			
27 Total Expenses and Total Losses			

28 Supplemental Information (See Instructions)

A. The aggregate of all items included in Line 23 (Total Revenue and Total Gains).

B. The aggregate of all items included in Line 27 (Total Expenses and Losses).

	Total	Temporarily Restricted	Permanently Restricted
A.			
B.			

Section D - Line of Credit & Debt

	Line of Credit 1	Line of Credit 2	Line of Credit 3
Operating Capital			
29 Maximum Borrowing Potential			
30 Draw Down at Year End			
31 Interest Rate at Year End			

32 In the current reporting period, has your agency:

A.) Refinanced or restructured debt in order to extend the term of the repayment schedule?

B.) Converted short term debt into long term debt?

	Yes	No
A.)		
B.)		

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Notes:

➤ The CFR-2A will be added to the Supplementary Information paragraph of the CFR-ii/ia, as a reviewable schedule.

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CFR-3 Agency Administration

❖ Total agency administration costs for the entire provider agency are reported on a single CFR-3 schedule when completing a Full CFR.

Note: Abbreviated CFR filers complete the Agency Administration Worksheet in lieu of a CFR-3.



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Notes:

➤ Pages 30-31 of the sample.

➤ Full CFRs only.

➤ Agency-wide schedule.

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CFR-3 Agency Administration

Agency administration consists of the costs associated with:

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


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Notes:

- Direct identification of specific expenses is the preferred method for charging expenses to various functions. Further, indirect costs are those activities or services that benefit more than one project or activity and may require to be allocated. In this case the allocation method must be: Reasonable, Consistent and Reviewed by Management. Some examples include Time Studies, Square Footage, Actual Use and Percentage of Direct Cost. Note, proper documentation should be retained regarding the methods used.


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CFR-3 Agency Administration

Provider Agency: 1000 - Any Agency
 Reporting Period: 7/1/2015 - 6/30/2016
 Submission Type: Full

SCHEDULE CFR - 3 Agency Administration

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

Line No.	ITEM DESCRIPTION	Cost Codes	Value
PERSONAL SERVICES			
1	Total Personal Services (from CFR-4, Agency Admin)	11098	1,670,000
2	Vacation Leave Accrual	12998	8525
FRINGE BENEFITS			
3	Mandated Fringe Benefits	13001	295,000
4	Non-Mandated Fringe Benefits	13001	48,000
5	Total Fringe Benefits (from Lines 3-4)	13998	343,000
OTHER THAN PERSONAL SERVICES (OTPS)			
6	Aud/ Legal	14200	153,326
7	Utilities	14210	3,087
8	Telephone	14220	5,362
9	Repairs and Maintenance	14021	18,643
10	Office Supplies and Postage	14161	2,136
11	Organizational Expense	14230	6
12	Interest - Working Capital	14240	8,323
13	Expensed Equipment	14081	6
14	Contracted Personal Services	14151	33,598
15	Staff Travel	14251	5,176
16	Insurance - General	14261	6
17	Other (Detail Required)	14997	89,892
18	Total OTPS (from Lines 6-17)	14996	246,526


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Notes:

- CFR-3 is a 3 tab data entry screen (Personal Services, Fringe Benefits, OTPS & Equipment, Property & Ratio Value).
- Enter data.
- Click "Save" and/or select a different tab to proceed.


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CFR-3 Agency Administration

Provider Agency: 10000 - Any Agency
 Reporting Period: 7/1/2015 - 6/30/2016
 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/Rental - Vehicle	15011	0.00
20	Lease/Rental - Equipment	15020	0.00
21	Depreciation - Vehicle	15041	0.00
22	Depreciation - Equipment	15062	0.00
23	Interest - Vehicle	15071	0.00
24	Other (Detail Required)	15097	0.00
25	Total Equipment (Sum Lines 19-24)	15096	0.00
PROPERTY - PROVIDER PAID			
26	Lease/Rental - Real Property	16011	0.00
27	Leasehold/essential improvements	16021	0.00
28	Depreciation - Building	16031	1,749.00
29	Depreciation - Building/Land Improvements	16056	12,546.00
30	Mortgage Interest	16061	0.00
31	Mortgage Expenses	16071	0.00
32	Insurance - Property & Casualty	16081	0.00
33	Rental Taxes	16091	8,953.00
34	Maintenance in Lieu of Rent (GLJ only)	16141	0.00
35	Interest on Capital Imbalances	16101	0.00
36	Other (Detail Required)	16097	962.00
37	Total Property (Sum Lines 26-36)	16096	24,212.00
38	Parent Agency Administration Allocation	19070	0.00
39	County Wide Cost Allocation (GLJ Data)	19066	0.00
40	Total Agency Administration (Sum Lines 1, 2, 5, 18, 26, 37, 38, 39)	19096	1,712,606.00
41	Adjustments/Non-Allowable Costs (Detail Required)	19011	3,306.00
42	Net Agency Administration (Line 40 minus 41)	19098	1,715,912.00

Go To... Save Validate Cancel Delete Close

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Notes:

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

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CFR-3 Expense Categories

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

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Notes:

- 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.
- 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. Section 15.0 of the CFR Manual was revised to provide additional guidance on reporting Parent Agency Administration Allocation on CFR-3 Line 38.

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CFR-3 Agency Administration – CFR-3.1

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

Notes:

- Line 14 includes Management Consulting Services, IT support and more.
- Costs to develop internal-use software during the application development stage are capitalized
 - Refer to U.S. GAAP Codification of Accounting Standards Topic 350-40 - Internal-Use Software.
 - Refer to U.S. GAAP Codification of Accounting Standards Topic 350-50 - Website Development Costs.

CFR-3 Agency Administration – CFR-3.1

- ❖ Line 16: Insurance General
 - OMH, SED, OPWDD and OASAS now require you to report only one figure on the Insurance General line. (OPWDD and OASAS no longer require itemized reporting of the different types of insurance).

Notes:

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:

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 in any line of 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 all administrative related party transactions disclosed on the CFR-5.
 - 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:

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CFR-3 Agency Administration

Provider Agency: 10000 - Any Agency
 Reporting Period: 7/1/2015 - 6/30/2016
 Submission Type: Full

Agency Administration

Line	Item Description	Cost Code	Value
OPERATING COSTS			
43	OSAS Subtotal	19110	2,725,218
44	OSAS Subtotal	19120	1,963,681
45	OPWDD Subtotal	19130	4,480,300
46	SED Subtotal	19140	1,892,222
47	Shared Programs Subtotal	19150	0
48	Other Programs Subtotal	19160	5,982,898
49	Total Agency Operating Costs	19170	15,054,299
RATIO VALUE FACTOR			
50	Total Agency Administration (CFR-3, Line 49)	19199	1,711,408
51	Total Agency Operating Costs (CFR-3, Line 49)	19171	15,054,292
52	Ratio Value Factor (Line 50 divided by Line 51)	19180	0.113648
AGENCY ADMINISTRATION USING RATIO VALUE			
53	OSAS Allocation (Line 43 x line 52)	19210	298,176
54	OSAS Allocation (Line 44 x line 52)	19220	160,728
55	OPWDD Allocation (Line 45 x line 52)	19240	480,638
56	SE Allocation (Line 46 x line 52)	19250	117,800
57	Shared Programs Allocation (Line 47 x line 52)	19260	0
58	Other Programs Allocation (Line 48 x line 52)	19280	646,500
59	Total Agency Administration (Line 49 x 52)	19270	1,711,408
ADJUSTED OPERATING COSTS			
60	OSAS Adjusted Subtotal	19310	2,725,218
61	OSAS Adjusted Subtotal	19320	1,963,681
62	OPWDD Adjusted Subtotal	19330	4,480,300
63	SED Adjusted Subtotal	19340	1,892,222
64	Shared Programs Adjusted Subtotal	19350	0
ADJUSTED RATIO VALUE FACTOR			
65	OSAS Ratio Value Factor (Line 50 divided by line 60)	19410	0.107946
66	OSAS Ratio Value Factor (Line 54 divided by line 61)	19420	0.107946
67	OPWDD Ratio Value Factor (Line 55 divided by line 62)	19430	0.107946
68	SE Ratio Value Factor (Line 56 divided by line 63)	19440	0.107946
69	Shared Programs Ratio Value Factor (Line 57 divided by line 64)	19450	0.000000

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Notes:

- 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.

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CFR-3 Ratio Value Allocation – CFR-3.2

- ❖ The total corporate agency administration expenses are allocated to all agency funding sources using the Ratio Value Method.
- ❖ 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.

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Notes:

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

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CFR-3 Ratio Value Allocation – CFR-3.2

STEP 1:

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

STEP 2:

A second ratio value allocation is performed at the State Agency level exempting additional NYS Agency-specific programs. A list of the program codes not included in the Step 2 calculation can be found in Section 15.0 of the CFR Manual.


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Notes:

- Step 1 Calculation Steps:
 - Total Agency Operating Costs are carried forward from CFR-2 columns 2 – 7 to CFR-3.2, lines 43 – 48 and are totaled on line 49. Line 49 is carried forward to line 51.
 - Net Agency Administration is carried forward from CFR-3.1, line 42 to CFR-3.2 line 50.
 - Line 50 is divided by line 51 to develop the 6-digit ratio value factor on line 52.
 - The ratio value factor is applied to the operating costs on CFR 3.2, lines 43 – 48 to calculate each funding source's share of agency administration costs and the allocation is displayed on lines 53 - 58.
- Step 2 Calculation Steps:
 - The Step 2 Ratio Value allocation is done within the NYS Agency shares assigned in Step 1 allowing additional specified program types to be exempted.
 - The Step 2 exempted programs are: OMH program codes 0860, 0870, 0920, 1230, 1690, 1910, 2740, 2850, 2860, 2980, 6910, 6920, 8810 and programs with an 'A' program code index (start-up).
 - SED Programs 9800-9810 can choose to alter the agency administration allocation to those program columns. See Appendix I for further details.
 - The adjusted ratio value factors are displayed on lines 65-69.


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Agency Administration Worksheet For Abbreviated Filers

Requesting Period: 7/1/2014 - 6/30/2015
 Submission Type: Abbreviated
 Ratio Value: |

Line	ITEM DESCRIPTION	Cost Codes	Value
10 CALCULATION OF OPERATING COSTS			
1	OSAS Subtotal	19110	1,344,524
2	OSAS Subtotal	19120	1,190,000
3	OSAS Subtotal	19130	0
4	SED Subtotal	19140	0
5	SED Subtotal	19150	0
6	Other Program Subtotal	19160	0
7	Total Agency Operating Costs	19170	1,479,524
11 CALCULATION OF RATIO VALUE FACTOR			
8	Total Agency Operating Costs (Line 7)	19199	1,479,524
9	Total Agency Operating Costs (Line 7) divided by Line 8	19100	0.000000
12 ALLOCATION OF AGENCY ADMINISTRATION USING RATIO VALUE			
11	OSAS Allocation (Line 9 x Line 10)	19210	0
12	OSAS Allocation (Line 9 x Line 10)	19220	0
13	OSAS Allocation (Line 9 x Line 10)	19230	0
14	SED Allocation (Line 9 x Line 10)	19240	0
15	SED Allocation (Line 9 x Line 10)	19250	0
16	Other Program Allocation (Line 9 x Line 10)	19260	0
17	Total Agency Administration (Line 11)	19270	0
13 CALCULATION OF ADJUSTED OPERATING COSTS			
18	OSAS Adjusted Subtotal	19310	1,344,524
19	OSAS Adjusted Subtotal	19320	0
20	OSAS Adjusted Subtotal	19330	0
21	SED Adjusted Subtotal	19340	0
22	Other Program Adjusted Subtotal	19350	0
14 CALCULATION OF ADJUSTED RATIO VALUE FACTOR			
23	OSAS Ratio Value 1 Factor (Line 11) divided by Line 10	19410	0.000000
24	OSAS Ratio Value 2 Factor (Line 12) divided by Line 10	19420	0.000000
25	OSAS Ratio Value 3 Factor (Line 13) divided by Line 10	19430	0.000000
26	SED Ratio Value Factor (Line 14) divided by Line 10	19440	0.000000
27	Other Program Ratio Value 1 Factor (Line 15) divided by Line 10	19450	0.000000

Go To... Save Validate Cancel Delete Close


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Notes:

- Not included in the sample.
- The ratio value override button has been removed. Agency administration must now be calculated using the ratio value method.
- Enter total agency administration expenses.
- The software does the rest!


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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:

Agency Administration Final Thoughts

- ❖ For more information on the CFR-3 schedule, please see Section 15.0 of the CFR Manual.
- ❖ For more information on agency administration in general, please see Appendix I (Section 42.0) of the CFR Manual.
- ❖ Please refer to Appendix T for more information on how to calculate Agency Administration on an Abbreviated CFR.

Notes:

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Let's take a Break!



No Food or Drink allowed in this room!

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Notes:

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CFR-5 Transactions with Related Organizations/Individuals

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

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Notes:

- Page 44 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?

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CFR-5 Transactions with Related Organizations/Individuals

Provider Agency: 10000 - Any Agency **SCHEDULE CFR - 5** Transactions with Related Organizations/Individuals
Reporting Period: 7/1/2015 - 6/30/2016
Submission Type: Full

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, DMH, OPWDD and/or SED programs 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 OASAS and OPWDD service providers)? Yes No

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

Please list all PAYMENTS TO related organizations and /or individuals below:

1 Line #	2 Trans ID	3 Program/sites affected enter prog/site id# (code) or administration	4 Description of transaction	5 Name of related organization or individual	6 Relationship to provider*	7 Amount of transaction reported	8 Allowable costs	9 Adjustments to costs
1	1	2100 (00)/1111052	Leased space	Any Agency Fou...	G - Closely Allie...	68,620	67,620	1,000
2	596	7050 (00)/1111975	Salay & Fringe	Sally Fields	A - Indiv Intere...	10,200	10,200	0
3	597	Admin	Salay & Fringe	Mary Star	D - Key Staff In...	41,500	41,500	0

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Notes:

- 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.

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CFR-5 Transactions with Related Organizations/Individuals

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

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Notes:

- 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.

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CFR-5 Transactions with Related Organizations/Individuals

Provider Agency: 10000 - Any Agency
 Reporting Period: 7/1/2015 - 6/30/2016
 Submission Type: Full

SCHEDULE 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, OMH, OPWDD and/or SED programs 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 OASAS and OPWDD service providers)? Yes No

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

For spaces lease/rental agreements listed in section B above, detail the related organization's/individual's allowable costs reported in section B, Allowable Costs column.

1	2	3	4	5	6	7	8	9
Line #	Trans ID from Section B	Program/sites affected enter prog/site id# (code) or administration	Depreciation	Mortgage interest	Insurance	Property taxes	Other (specify)	Total allowable costs
1	1D-1	2100 (00)/1111052	35,000	14,000	5,500	6,500	6,620	67,620

CFRS - Line Details

CFRS Line Details

Enter Details for line Number: For schedule: CFR 5

Sort County list by Code Zero N/A

Description	Detail Value
Management Fee	6,620

Worksheet Total: 6,620

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Notes:

- 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.

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

State Agency: 1 - DMH | Program: 2100 (00) - Clinic Treatment | Site: 1111052 - Bunn Street Clinic (2100 00)

51	Depreciation - Building	16030	
52	Depreciation - Building/Land Improvements	16040	
53	Mortgage Cap Imprv Interest (Report MCFFA Bond Int. on Line 53)	16060	
54	Mortgage Expenses	16070	
55	Insurance - Property & Casualty	16080	998
56	Real Estate Taxes	16090	
57	Interest on Capital Indebtedness	16100	
58	Start-Up Expenses	16110	
59	MCFFA/DASNY Interest Expense	16120	
60	MCFFA/DASNY Administration Fees	16130	
61	Maintenance in Lieu of Rent (LGU Only)	16140	
62	Other (Detail Required)	16398	
63	Total Property/Provider Paid (Sum of Lines 49-62)	16399	69,618
TOTALS			
64	Total Operating Costs (Sum lines 16,17,20,41 minus 29)	19010	640,904
	Ratio Value		0.107946
65	Agency Admin. Alloc. (Line 64 times B)	19050	69,163
66	Adjustments/Non-Allowable Costs (Detail Required)	19020	3,000
67	Total Prop/Site Costs (Sum lines 29, 48, 63-65 minus 66)	19060	707,305
OPWDD Only - Informational			
68a	Other Than To/From Transportation Allocation	19101	
68b	To/From Transportation Allocation	19102	
68c	ICF/ID SED Contract Liability	19103	

CFRS - Line Details

CFRS Line Details

Enter Details for line Number: 66

For schedule: CFR - 1

Sort County list by Code Zero N/A

Description	Line #	Detail Value
adjustment to lease	49	1,000

Worksheet Total: 1,000

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Notes:

- Pages 8 & 44 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.

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CFR-5 Transactions with Related Organizations/Individuals

- ❖ If the answer to Question #2 is “Yes”, Section D ***must*** be completed.
- ❖ The direction of related party transactions are indicated in Column 7, To/From.
- ❖ The associated dollar amounts of related party transactions are indicated in Column 8, Amount of Transaction.

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Notes:

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CFR-5 Transactions with Related Organizations/Individuals

Provider Agency: 10000 - Any Agency **SCHEDULE CFR - 5** **Transactions with Related Organizations/Individuals**

Reporting Period: 7/1/2015 - 6/30/2016

Submission Type: Full

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, OMH, OPWDD and/or SED programs 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 OPWDD service providers)? Yes ▾

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

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

1 Line #	2 Trans ID	3 Name of Related Party/Individual	4 Street address	5 City,State	6 Type of Financial Support/Aid	7 Funding To: From		8 Funding To/From Amount
1	1	Marcus Welby	242 West 42nd St	New York	loan	<input type="checkbox"/>	<input checked="" type="checkbox"/>	5,000

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Notes:

- 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.

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CFR-6 Governing Board and Compensation Summary

- ❖ Only one CFR-6 is completed. It includes information for all funding NYS agencies and agency administration.
- ❖ Item 1 question #1 **must** be answered “Yes” or “No”. If answered “Yes”, approved software will provide a line details box to enter names.
- ❖ Item 2 only includes compensation paid to individuals in their capacity as officers, directors or trustees of your agency’s Board of Directors.

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Notes:

- Page 45 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.

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CFR-6 Governing Board and Compensation Summary

Provider Agency: 10000 - Any Agency SCHEDULE CFR - 6 Governing Board and Compensation Summary

Reporting Period: 7/1/2015 - 6/30/2016

Submission Type: Full

MEMBERS OF THE GOVERNING AUTHORITY

Section 1 Do any employees of your agency also serve on the governing authority? If YES, provide detail of the employee name and 3-digit position title code. Yes No

Section 2 | Section 3 | Section 4 | Section 5 | Click the "Add" button below to add a row to the list.

COMPENSATION OF BOARD OFFICERS, BOARD OF DIRECTORS, AND BOARD TRUSTEES

List the names of all the individuals who receive compensation as Board Officers, Members of Board of the Directors or Board of Trustees:

Line #	Name	Amount paid	Contracted Payment Amount	Fringe benefits	Other benefits*	Total compensation

CFRS - Line Details

CFRS Line Details

Enter employee name and 3-digit position title code

For schedule: CFR 6

Set County list by Code

Employee Name	Position
Robert House	602

Go To... Save Validate Cancel Add Delete Close

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Notes:

- 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.

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CFR-6 Governing Board and Compensation Summary

- ❖ Item 3 requests information on the highest paid employees of your agency. In this section report:
The five highest paid employees whose total annualized salary and contracted payment amount (column 7) is in excess of \$75,000 per year
and
All employees whose total annualized salary and contracted payment amount (column 7) is in excess of \$125,000 per year

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Notes:

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CFR-6 Governing Board and Compensation Summary

Provider Agency: 10000 - Any Agency | SCHEDULE CFR - 6 | Governing Board and Compensation Summary
 Reporting Period: 7/1/2015 - 6/30/2016
 Submission Type: Full

MEMBERS OF THE GOVERNING AUTHORITY
 Section 1 Do any employees of your agency also serve on the governing authority? If YES, provide detail of the employee name and 3-digit position title code. [Yes] [...]

Section 2 Section 3 Section 4 Section 5 Click the "Add" button below to add a row to the list.

COMPENSATION OF THE HIGHEST PAID EMPLOYEES
 List all employees that received a total annualized salary and contracted payment amount in excess of \$125,000 and the five highest paid employees whose total annualized salary and contracted payment amount was in excess of \$75,000. Employees reported as receiving salaries in excess of \$125,000 should be counted as part of the five highest paid.

Line #	Name	[1] Position title code. Check the box for multiple positions.	[3] Amount paid	[4] FTE	[5] Annualized salary	[6] Contracted payment amount	[7] Total annualized salary and contracted payment	[8] Fringe benefits	[9] Other benefits
1	Mary Reynolds	601 - Executive Director...	225,000	1.000	225,000	0	225,000	60,750	1,200
2	Robert House	602 - Assistant Executry...	195,000	1.000	195,000	0	195,000	52,650	0
3	Marcus Welby	318 - Psychiatrist	195,000	1.000	195,000	0	195,000	43,264	0
4	John P Morgan	521 - Utilization Review/...	110,000	1.000	110,000	20,000	130,000	40,301	0
5	Shelley Madsoun	604 - Director of Division	125,000	1.000	125,000	0	125,000	44,395	0
6	Robert H Smith	604 - Director of Division	125,000	1.000	125,000	0	125,000	42,647	0
7	Lewis Knowlenny	603 - Comptroller/Control...	110,000	1.000	110,000	0	110,000	34,100	0
8	Dennis Steele	609 - Computer/Data/Si...	76,500	0.950	90,000	0	90,000	29,703	0
9	Paul Ryan	621 - Utilization Review/...	63,750	0.750	65,000	0	65,000	20,951	0

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Notes:

- 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.

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

MEMBERS OF THE GOVERNING AUTHORITY
 Section 1 Do any employees of your agency also serve on the governing authority? If YES, provide detail of the employee name and 3-digit position title code. [Yes] []
 Section 2 Section 3 Section 4 Section 5 Click the "Add" button below to add a row to the list.

COMPENSATION OF THE HIGHEST PAID EMPLOYEES
 List all employees that received a total annualized salary and contracted payment amount in excess of \$125,000 and the five highest paid employees whose total annualized salary and contracted payment amount was in excess of \$75,000. Employees reported as receiving salaries in excess of \$125,000 should be counted as part of the five highest paid.

Line #	Name	[1] Position title code. Check the box for multiple positions.	[2] Amount paid	[3] FTE	[4] Annualized salary	[5] Contracted payment amount	[6] Total annualized salary and contracted payment	[7] Fringe benefits	[8] Other benefits*	[9]
1	May Reynolds	601 - Executive Director. <input checked="" type="checkbox"/>	225,000	1.000	225,000	0	225,000	60,750	1,200	
2	Robert House	602 - Assistant Executiv... <input type="checkbox"/>	195,000	1.000	195,000	0	195,000	52,650	0	
3	Marcus Weiby	318 - Psychiatrist <input type="checkbox"/>	195,000	1.000	195,000	0	195,000	43,264	0	
4	John P Morgan	521 - Utilization Review... <input type="checkbox"/>	110,000	1.000	110,000	20,000	130,000	40,301	0	
5	Shelby Madovery	604 - Director of Division <input type="checkbox"/>	125,000	1.000	125,000	0	125,000	44,965	0	
6	Robert H Smith	604 - Director of Division <input type="checkbox"/>	125,000	1.000	125,000	0	125,000	42,647	0	
7	Lewis Knobberny	603 - Controller/Control... <input type="checkbox"/>	110,000	1.000	110,000	0	110,000	34,100	0	
8	Dennis Steele	609 - Computer/Data/St... <input checked="" type="checkbox"/>	76,500	0.850	80,000	0	80,000	29,703	0	
9	Paul Ryan	621 - Utilization Review... <input checked="" type="checkbox"/>	63,750	0.750	85,000	0	85,000	28,051	0	

Worksheet Total: 1,200

Go To... Save Validate Cancel Add Delete Close

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Notes:

- Page 30 & 45 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.

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CFR-6 Governing Board and Compensation Summary

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

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CFR-6 Governing Board and Compensation Summary

Provider Agency: 10000 - Any Agency **SCHEDULE CFR - 6** **Governing Board and Compensation Summary**
Reporting Period: 7/1/2015 - 6/30/2016
Submission Type: Full

MEMBERS OF THE GOVERNING AUTHORITY

Section 1 Do any employees of your agency also serve on the governing authority? If YES, provide detail of the employee name and 3-digit position title code.

Section 2 | Section 3 | Section 4 | Section 5 | Click the "Add" button below to add a row to the list.

COMPENSATION OF THE FIVE HIGHEST INDEPENDENT CONTRACTORS FOR PROFESSIONAL SERVICES
 List the five highest paid independent contractors (individual or firm) that received payments in excess of \$50,000.

Line #	Name	Type of service*	Amount paid
1	Drew Barns	4 - Consulting	102,250
2	Ed Norton	3 - Medical	71,885

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Notes:

- 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.

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CFR-6 Governing Board and Compensation Summary

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

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CFR-6 Governing Board and Compensation Summary

Provider Agency: 10000 - Any Agency **SCHEDULE CFR - 6** **Governing Board and Compensation Summary**
Reporting Period: 7/1/2015 - 6/30/2016
Submission Type: Full

MEMBERS OF THE GOVERNING AUTHORITY

Section 1 Do any employees of your agency also serve on the governing authority? If YES, provide detail of the employee name and 3-digit position title code. No ▾ ...

Section 2 | Section 3 | Section 4 | Section 5

Number of additional employees whose annualized salary and/or contracted payment amount is in excess of \$75,000.

Go To... Save Validate Cancel Add Delete Close

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Notes:

- 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.

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Changes for 2015/2016

Any changes from the 2014/2015 Manual to the 2015/2016 Manual and forms are detailed in the 2015/2016 CFR Transmittal Letter.

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



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Notes:

- It is important to be mindful of the changes listed in the transmittal letter when completing the 2015/2016 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.

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Supplemental Schedules and Important Notes for 2015/2016



Notes:

Executive Order 38

- ❖ Executive Order 38 (EO-38) went live July 1, 2014.
- ❖ Providers are directed to visit the EO-38 web site for more information. The EO-38 web address is:

www.executiveorder38.ny.gov

Notes:

- Providers should note that the methodology used to calculate the agency administration allocation for EO-38 is different than the methodology used to calculate the CFR Ratio Value.
- EO-38 methodology must be used to determine EO-38 compliance.

General Changes for 2015/2016

- ❖ The maximum state aid threshold for completing a Mini-Abbreviated CFR submission type has been increased from \$150,000 to \$250,000 consistent with the Non-Profit Revitalization Act principles. (For all other guidance regarding the completion of Mini-Abbreviated CFR, Refer to Section 2.0 of the CFR Manual).
- ❖ The “General Operating Expense” section of Appendix J was revised to provide additional guidance and an example regarding allocating expenses that cannot be directly charged to a specific program or State Agency.

Notes:

General Changes for 2015/2016 cont.

- In Appendix R, position title code 202 Residence Worker was revised to 202 Residence/Site Worker and position title code 317 Nurse - Registered has been amended.
- Instructions for Appendix T were revised to provide guidance on completing the Agency Administration Worksheet for Abbreviated and Mini-Abbreviated CFRs.

Notes:

General Changes for 2015/2016 cont.

- Frequently Asked Questions (FAQ) in section 8 of the CFR Manual have been revised to provide guidance on:
 - ❖ where to report prior period adjustments on the CFR.
 - ❖ the CFR reporting of pension costs from a defined benefit plan has been updated.
 - ❖ reporting unrealized gains has been updated to reflect reporting of investment gains and losses (realized and unrealized). CFR-2 Column 7 instructions have been revised to correspond with the updated guidance in the investments FAQ.
 - ❖ where to report revenues and expenses related to the Delivery System Reform Incentive Payment (DSRIP).

Notes:

- Delivery Systems Reform Incentive Payments(DSRIP) are to be reported in the CFR-2, column 7.

OASAS New Program Codes

- 0850 – Family Support Navigator
- 0950 – Peer Advocate
- 3600 – Residential Services
- 3920 – Youth Clubhouse
- 4080 – Support Services
- 4480 – HIV Early Intervention Services

Notes:

OASAS New Program Codes: Adult Behavioral Health Home and Community Based Services (BH HCBS)

- 4620 - Intensive Supported Employment (ISE)
- 4630 - Transitional Employment
- 4640 - Pre-Vocational Services
- 4650 - Empowerment Services - Peer Supports
- 4660 - Education Support Services (ESS)
- 4670 - Intensive Crisis Respite (ICR)
- 4680 - Short-Term Crisis Respite
- 4690 - Family Support and Training (FST)
- 4610 - Ongoing Supported Employment (OSE)
- 4700 - Habilitation
- 4710 - Psychosocial Rehabilitation (PSR)
- 4720 - Community Psychiatric Support and Treatment (CPST)

Notes:

- This is Managed Care.

OASAS Changes for 2015-2016

- ❖ Effective immediately, OASAS requires an additional attestation for annual CFR submissions:
- ❖ Required Attestations with OASAS Consolidated Fiscal Report Submissions (PAS-124)
- ❖ This attestation is not part of the current CFR schedule array and is not uploaded through the OMH CFRS web portal.
- ❖ An enterable PDF copy of the document can be found at the following web address:

<http://www.oasas.ny.gov/regs/index.cfm>

Notes:

OASAS Changes for 2015-2016

- ❖ OASAS no longer requires preliminary (estimated) claims
- ❖ Not-for-Profit Providers submitting Full or Abbreviated CFRs **and** all For-Profit Providers:
- ❖ Receiving less than \$500,000 in total revenue from all sources in all lines of business are required to submit financial statements reviewed by an independent CPA.
- ❖ Receiving \$500,000 or more in total revenue from all sources in all lines of business are required to submit financial statements audited by an independent CPA.

Notes:

Upcoming OASAS Changes

- ❖ OASAS will no longer require mid-year claims.
- ❖ Local contract funded providers should check with the funding LGU(s) for their intra-year state aid claiming requirements.

Notes:

OASAS Opportunities for Improvement

- ❖ Use the assigned Program Number/Program Reporting Unit Number (PRU) as the Site Code in the NYS CFRS software.
- ❖ Report all OASAS programs operational during a reporting period.
- ❖ Submit the PAS-124.

Notes:

- Accurate and complete CFR data for OASAS programs is critically important for 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.).

OASAS Opportunities for Improvement

- ❖ Manually adjust the DMH-2 to account for non-allowable depreciation.
- ❖ Match the Units of Service reported on the CFR to what is reported to the OASAS Monthly Service Delivery system.
- ❖ Providers need to make more effort to submit all required documents in a **timely** manner.

Notes:

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OMH-1 Units of Service by Program

Provider Agency: 10000 - Any Agency
 Reporting Period: 7/1/2015 - 6/30/2016
 Submission Type: Full

SCHEDULE OMH - 1 Units of Service by Program/Site

Program: [2100 (00) - Clinic Treatment] Site: [1111052 - Burn Street Clinic]

Line No.	TYPE OF SERVICE	WEIGHT FACTOR	TOTAL VISITS	WEIGHTED VISITS	SERVICE HOURS
1	Partial Hospitalization (2200)				
1	Regular				
2	Colateral				
3	Group Colateral				
4	Class				
5	Intensive Psychiatric Rehab (2320)				
5	Regular				
6	Clinic Treatment (2100)				
6	Service Unit	1.00	1.00	3.95	
7	Continuing Day Treatment (1310)				
7	Half Day	0.50			
8	Full Day	1.00			
9	PHOT (0340) (7340) (0340)				
9	PHOT Unit	1.00			
10	Day Treatment (0200)				
10	Day Site Rehabilitation (0220)				
10	Half Day	0.33			
11	Half Day & Pre-Admission Half Day Visits	0.50			
12	Full Day & Pre-Admission Full Day Visits	1.00			
13	Colateral, Home & Clinic Visits	0.33			
14	All Other	1.00			
15	Residential (Patient Dept)	1.00	3.95	3.95	0
16	Total				

Go To... Save Validate Cancel Delete Close

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Notes:

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

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OMH-1 Units of Service by Program Site

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

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Notes:

- Page 62 of the sample.
- OMH-1 is only included in Full CFR submission types.
- This schedule is only completed for OMH programs.

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OMH-2 Medicaid Units of Service by Program Site

AGENCY NAME: _____
 AGENCY CODE: _____

Line No.	COLUMN NUMBER PROGRAM CODE (PROGRAM CODE INDEX) PROGRAM TYPE PROG/SITE ID. #	MEDICAID			MEDICAID		
		WEIGHT FACTOR	TOTAL VISITS	WEIGHTED VISITS	SERVICE HOURS	TOTAL VISITS	WEIGHTED VISITS
	Partial Hospitalization (2200)						
1	Regular						
1a	Regular - Medicaid Fee for Service	N/A					
1b	Regular - Medicaid Managed Care	N/A					
2	Collateral						
2a	Collateral - Medicaid Fee for Service	N/A					
2b	Collateral - Medicaid Managed Care	N/A					
3	Group Collateral						
3a	Group Collateral - Medicaid Fee for Service	N/A					
3b	Group Collateral - Medicaid Managed Care	N/A					
4	Crisis						
4a	Crisis - Medicaid Fee for Service	N/A					
4b	Crisis - Medicaid Managed Care	N/A					
	Intensive Psychiatric Rehab. (2320)						
5	Regular						
5a	Regular - Medicaid Fee for Service	N/A					
5b	Regular - Medicaid Managed Care	N/A					
	Clinic Treatment (2100)						
6	Service Days						
6a	Service Days - Medicaid Fee for Service	1.00					
6b	Service Days - Medicaid Managed Care	1.00					
	Continuing Day Treatment (1310)						
7	Half Day						
7a	Half Day - Medicaid Fee for Service	0.50					
7b	Half Day - Medicaid Managed Care	0.50					
8	Full Day						
8a	Full Day - Medicaid Fee for Service	1.00					
8b	Full Day - Medicaid Managed Care	1.00					

Notes:

- ❖ Not included in the sample.
- ❖ Schedule OMH-2 was updated to track 'Units of Service' separately for Medicaid fee for service revenues and Medicaid revenues received as part of Medicaid Managed Care.

OMH-2 Medicaid Units of Service by Program Site

AGENCY NAME: _____
 AGENCY CODE: _____

Line No.	COLUMN NUMBER PROGRAM CODE (PROGRAM CODE INDEX) PROGRAM TYPE PROG/SITE ID. #	MEDICAID			MEDICAID		
		WEIGHT FACTOR	TOTAL VISITS	WEIGHTED VISITS	SERVICE HOURS	TOTAL VISITS	WEIGHTED VISITS
	PROS (6340) (7340) (8340)						
9	PROS Units - Medicaid Fee for Service						
9a	PROS Units - Medicaid Fee for Service	1.00					
9b	PROS Units - Medicaid Managed Care	1.00					
	Day Treatment (0200)						
10	Brief Day						
10a	Brief Day - Medicaid Fee for Service	0.33					
10b	Brief Day - Medicaid Managed Care	0.33					
11	Half Day & Pre-Admission Half Day Visits						
11a	Half Day & Pre-Admission Half Day Visits - Medicaid Fee for Service	0.50					
11b	Half Day & Pre-Admission Half Day Visits - Medicaid Managed Care	0.50					
12	Full Day & Pre-Admission Full Day Visits						
12a	Full Day & Pre-Admission Full Day Visits - Medicaid Fee for Service	1.00					
12b	Full Day & Pre-Admission Full Day Visits - Medicaid Managed Care	1.00					
13	Collateral, Home Visit & Crisis Visits						
13a	Collateral, Home Visit & Crisis Visits - Medicaid Fee for Service	0.33					
13b	Collateral, Home Visit & Crisis Visits - Medicaid Managed Care	0.33					
14	All Other						
14a	All Other - Medicaid Fee for Service	1.00					
14b	All Other - Medicaid Managed Care	1.00					
15	Residential (Patient Days)						
15a	Residential (Patient Days) - Medicaid Fee for Service	1.00					
15b	Residential (Patient Days) - Medicaid Managed Care	1.00					
16	Total - Medicaid Units of Service						
16a	Total - Medicaid Fee for Service						
16b	Total - Medicaid Managed Care						

Notes:

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OMH-2 Medicaid Units of Service by Program Site

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


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Notes:

➤ Old version of worksheet is shown on Page 63 of the sample.


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OMH-3 Client Information

Provider Agency: 10000 - Any Agency **SCHEDULE OMH - 3** Client Information

Reporting Period: 7/1/2015 - 6/30/2016

Submission Type: Full

Program: [2100 (00) - Clinic Treatment] **Site:** [1111052 - Bunn Street Clinic]

Line No.	ITEM DESCRIPTION	Value
1	Persons on Rolls Beginning of Year	301
2	New Persons added to Rolls	64
3	Persons Removed from Rolls	103
4	Persons on Rolls, End of Year	262


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Go To... Save Validate Cancel Delete Close

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OMH-3 Client Information

- ❖ Clients served by the program.
- ❖ Caseload at the start of the current period should equal the caseload at the end of the prior period. Be prepared to explain any discrepancies.
- ❖ For programs without an ongoing caseload, indicate the same number of persons served on lines 2 and 3.

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Notes:

➤ Page 64 of the sample.

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OMH-4 Units of Service by Payor

Provider Agency: 10000 - Any Agency SCHEDULE OMH - 4 Units of Service By Payor
 Reporting Period: 7/1/2015 - 6/30/2016 By Program/Site
 Submission Type: Full

Program: [2100 (0) - Clinic Treatment] Site: [1111052 - Burn Street Clinic]

Line No.	ITEM DESCRIPTION	TOTAL VISITS	REVENUE EARNED BY PAYOR
Payor:			
1	Medicare Only	255	
2	Medicaid Fee for Service Only	1,117	
3	Medicaid Managed Care	843	
4	Medicaid and Medicare	317	
5	Medicaid Managed Care and Medicare		
6	Medicaid and Other Private Insurance		
7	Medicaid Managed Care and Other Private Insurance		
8	Child Health Plus or Family Health Plus	189	15,320
9	Other Private Insurance	332	4,736
10	Participant Fees, Copays and Deductibles		
Uncompensated Care:			
11	Participant Fees- Not Including Copays	301	15,050
12	Third Party - Not Paid - Non-Covered Services	25	
13	Third Party - Not Paid - Non-Eligible Licensed Staff		
14	Third Party - Not Paid - Non-Eligible Out of Network		
15	Total Visits (Sum of Lines 1-14)	3,343	
16	Visits Eligible for Uncompensated Care Reimbursement (Sum Lines 11-14)	326	
17	Uncompensated Care Visits (Line 16) as Percent of Total Visits (Line 15)	10	

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OMH-4 Units of Service by Payor

- ❖ This schedule is used only for OMH Clinic Treatment Programs (2100).
- ❖ Providers must report units of service and revenue by Payor.
- ❖ Data will be used for Rate Setting and in determination of uncompensated care reimbursement.
- ❖ OMH-4, line 15 should equal OMH-1, line 16.

Notes:

- Page 65 of the sample.

OMH-4 Units of Service by Payor

- ❖ Units of service for Clinic Treatment (program code 2100) are Service Days. Each day that an eligible individual receives a service is counted as a service day, without regard to the length of time or number of procedures.

Notes:

Important OMH Notes

- ❖ OMH providers should continue to use the Mental Health Provider Data Exchange (MHPD) to submit corrections, openings and closures of programs.
- ❖ 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 on the CFR-3, line 54.
- ❖ Schedule OMH-2 has been updated to track the "units of service" separately for the Medicaid Fee for Service and Medicaid Managed Care. (Effective July 1, 2015)

Notes:

Important OMH Notes cont.

- A Frequently Asked Question (FAQ) that provides guidance on reporting revenues related to Balancing Incentive Program (BIP) for OMH programs has been added to section 8.11 of the CFR Manual.
- Report Vital Access Providers (VAP) Medicaid revenue (both state and federal share) on the applicable schedule on the "Other Revenue" line, CFR-1, line 94, of the OMH program.
 - The \$250K Start up grant should not be reported as "Other Revenue". The \$250K Start up grant should be reported as Net Deficit Funding.

Notes:

OMH New Program Codes

❖ Please note that the following OMH program descriptions have been revised and requirements clarified for the 2015/2016 CFR:

- 0380 – Transitional Employment Placement
- 0650 – Respite Services
- 1340 – Enclave in Industry
- 1380 – Assisted Competitive Employment
- 2340 – Affirmative Business Industry
- 2620 – Affirmative Business/Industry
- 2680 – Crisis Intervention
- 3340 – Work Program
- 4340 – Ongoing Integrated Supported Employment Services
- 6140 – Transformed Business Model

Notes:

OMH New Program Codes cont.

Adult Behavioral Health Home and Community Based Services (BH HCBS)

- 4610 – Ongoing Supported Employment (OSE)
- 4620 – Intensive Supported Employment (ISE)
- 4630 – Transitional Employment
- 4640 - Pre-Vocational Services
- 4650 - Empowerment Services - Peer Supports
- 4660 – Education Support Services (ESS)
- 4670 – Intensive Crisis Respite (ICR)
- 4680 - Short-Term Crisis Respite
- 4690 – Family Support and Training (FST)
- 4700 – Habilitation
- 4710 -Psychosocial Rehabilitation (PSR)
- 4720 – Community Psychiatric Support and Treatment (CPST)

Notes:

➤ This is Managed Care.

OMH Changes for 2015/2016

- ❖ The program name and program description has been changed for the following program code:
1650 – Family Peer Support Services (Children and Family)

Notes:

OMH Changes for 2015/2016 cont.

- ❖ The following program codes have had the units of service descriptions **modified** in Appendix F of the CFR Manual:
0200 – Day Treatment (Children & Adolescents)
2620 – Health Home Non-Medicaid Care Management
6340 – Comprehensive PROS with Clinic
7340 – Comprehensive PROS without Clinic
8340 – Limited License PROS

Notes:

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OMH Changes for 2015/2016 cont.

- ❖ The following program code has been **deleted** from Appendix F of the CFR Manual:
 - 0340 – Sheltered Workshop
- ❖ The following program code has been **added** to Appendix F of the CFR Manual:
 - 1530 – Promises Zone


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Notes:

- Program code 0340 will continue to exist as a valid OPWDD-Only program code for the 2015/2016 reporting period.


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OMH Changes for 2015/2016 Funding Source Codes

- ❖ The following funding source codes have been **added** to Appendix N of the CFR manual
 - 175A – Article 28 & 31 Closure Re-Investments (Adult)
 - 175B - Article 28 & 31 Closure Re-Investments (Children & Youth)
 - 965 – Workforce Cola (OMH Only)
 - 171A – Mental Illness Anti-Stigma (OMH Only)
 - 570K – Children& Youth Health Home Care Management (OMH Only)
- ❖ Funding source code 020 – Direct Sheltered Workshop is no longer valid for use in OMH programs.
- ❖ Funding source code 570M – Health Home Managed Care has been removed from the CFR Manual.


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OPWDD-1 Schedule of Services-ICF/IIDs Only

- ❖ Each ICF/IID site requires a separate schedule (program codes 0090 and 1090).
- ❖ The 7-digit Operating Certificate Number **must** be used as the Site Code 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/IID site.

Notes:

- Page 66 of the sample.

OPWDD-2 ICF/IID Medical Supplies

For all ICF/IID sites

- ❖ If medical supplies were purchased by the ICF/IID (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:

- Page 67 of the sample.

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OPWDD-5 Capital Schedule

- ❖ This schedule is used to capture property expenses.
- ❖ The OPWDD-5 applies to the following programs:
 - 0090 – ICF/IID (30 beds or less)
 - 1090 – ICF/IID (Over 30 beds)
 - 0200 – Day Treatment Freestanding
 - 0202 – Day Treatment Partial
 - 0204 – HCBS Group Day Hab (certified site)
(Inclusive of HCBS Supplemental Group Day Habilitation Service)
 - 0205 – HCBS Group Day Hab Without Walls
 - 0227 – HCBS Prevocational Services

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OPWDD-5 Capital Schedule

Provider Agency: 10000 - Any Agency SCHEDULE OPWDD - 5 Capital Schedule
 Reporting Period: 7/1/2015 - 6/30/2016
 Submission Type: Full

Program: 0227 (00) - HCBS Prevocational Services/Site B Operating Certificate: 1234567
 Site: 1539227 - HCBS Counseling Center(0227 00) Select an existing Operating Certificate from the list, or type in a new one and press the Enter key.

Capital Schedule
 Site Address (Line One) 25 Bunn St, New York, NY 10003 The corresponding line reported on the CFR-1 does not have to agree with the amount entered in Column 2. See CFR Manual for further instructions.
 Site Address (Line Two)

Line No.	Category Per DDH Provided Schedule	Column 1 Reimbursement Per DDH Provided Schedule	Column 2 Relating Amount Reported On CFR-1	Column 3 CFR-1 Line Number	Column 4 Difference between Reimbursement and CFR-1	Column 5 Detail of Column 4
1	LEASE/RENTAL-REAL PROPERTY	140,000	158,372	49	18,372	18,372
2	DEPRECIATION-BUILDINGS/PRINCIPAL			51	0	
3	DEPRECIATION-IMPROV./LEASEHOLD IMPROV.			50/52	0	
4	MORTGAGE INTEREST			53	0	
5	SHORT TERM LOAN INTEREST			51	0	
6	OTHER LOAN INTEREST			53	0	
7	START-UP AMORTIZATION			58	0	
8	CO-OP/CONDO FEES			62	0	
9	OTHER (EX- REAL ESTATE TAXES)			56/62	0	
10	DASNY DEBT SERVICE			51/59	0	
11	DASNY OPWDD FEE			60	0	
12	DORMITORY AUTHORITY FEE			60	0	

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Notes:

- Page 68 of the sample.
- The Department of Health will post the reimbursement info for column 1 at the OPA site.
- If you have been allocating some of your day hab (0204) or pre voc (0227) expenses to 0092, 0094, 0095 or to CFR-2 Column 7, be sure to leave all property expenses in 0204, 0205 and/or 0227. Additionally, do not report property expenses in 0092 and 0094.
- OPWDD-5 requires site specific reporting although some of the programs have consolidated reporting in the CFR-1.
- Please refer to Section 30.0 for more information regarding completion of schedule OPWDD-5.

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OPWDD-5 Capital Schedule

NEW YORK STATE
CONSOLIDATED FISCAL REPORT
FOR THE PERIOD: July 1, 2015 TO June 30, 2016

SCHEDULE OPWDD-5
CAPITAL SCHEDULE

PAGE 1

AGENCY NAME: Any Agency
AGENCY CODE: 1000
MEDICAID PROVIDER AGREEMENT NUMBER: 249302

STATE ADDRESS: 25 BUNK PLAZA
PROGRAM TYPE & CODE NUMBER: 0231 (00) - HOME PROFESSIONAL SERVICES/State Board Professional Re
OPERATING CERTIFICATE NUMBER: 1141547

AGENCY	REQUIREMENT	RELATING	CFR-1	DIFFERENCE BETWEEN	DETAIL
FOR USE PROVIDED	FOR USE PROVIDED	TO CFR-1	NUMBER	AND CFR-1	OF
SCHEDULE	SCHEDULE	OR CFR-1	NUMBER	NUMBER	COLUMN 4
Site Address (Line One) 25 Bunk Pl., New York NY 10003	LEAS/RENTAL-REAL PROPERTY	140,000	151,370	89	16,370
Site Address (Line Two)	DEPRECIATION-RELIQUISHED/RENTAL	0	0	0	0
	DEPRECIATION-IMP/PROV./LABOR/RELO IMP/PROV.	0	0	0	0
	MEDICAL EQUIPMENT	0	0	0	0
	INSURANCE	0	0	0	0
	RENT-TENANT LEASE-INT/PROV	0	0	0	0
	OTHER LEASE-INT/PROV	0	0	0	0
	RENT-OF-IMMEDIATE	0	0	0	0
	CO-OP/CONDO FEES	0	0	0	0
	PHONE (EX. LOCAL, MOBILE, TAXES)	0	0	0	0
	SALARY LEASE SERVICES	0	0	0	0
	UTILITY CHARGES	0	0	0	0
	DIRECTOR AUTHORITY FEE	0	0	0	0

This schedule must be completed on a site specific basis for each DDF/DO, Day Treatment, Group Day Rehabilitation and Professional Services site. The corresponding line reported on the CFR-1 does not have to agree with the amount entered in column 2. See CFR Manual for further instructions.

NY OMS Version: 04.0 Date Updated: 04/01/2014 Document Control Number: Not assigned Rev. Nov 2015 OPWDD-5


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Notes:

- If the OPA site lists no property reimbursements for a program, then enter a zero in both column 1 and column 2. Completion of the OPWDD-5 is necessary to validate the submission.
- If there are no property payments to report in column one, then column two should be zero.
- The expense listed in column 2 need not equal the expense listed on the line cited in column 3. Only that portion of the expense related the property payment is to be reported.
- Note that there is a new predefined entry to cover prior period property adjustments.


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Important OPWDD Notes

Units of Service for Program Code 0231 – Supervised IRA

- ❖ Include units of service corresponding to all billed therapeutic leave days and retainer days on CFR-1, Line 13 under Program Code 0231. The units of service reported should include all actual units served (service days), plus all therapeutic leave days that were billed, plus all retainer days that were billed at the zero rate.
- ❖ Please refer to the July 2014 New York State Medicaid Update that was sent to all Medicaid providers for a complete description of the policy and billing guidance relating to Supervised IRAs effective July 1, 2014.


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OPWDD Changes for 2015/2016

- ❖ The following program codes have been **added** to Appendix G of the CFR Manual:
0095, 0109, 0203, 0204, 0205 and 0306.
- ❖ The following program codes have been **deleted** from Appendix G of the CFR Manual:
0101, 0223, 0411, 0417, 0418, 0419, 6090, 7090 and 7091.

Notes:

- Program 0095 -Community Based Vocation Services for ICF Residents.
- Program 0109- Program Development Grants.
- Program 0203- Community Based Vocational Services.
- Program 0204- Group Day Hab (Certified Site)- requires site specific reporting.
- Program 0205- Group Day Hab Without Walls.
- Program 0306- Senior Companion.

OPWDD Changes for 2015/2016 cont.

- ❖ The following program code descriptions have been **modified** in Appendix G of the CFR Manual:
0090, 0214, 0221, 0225, 0226, 0227, 0231, 0410 and 1090.
- ❖ In Appendix EE, there are modifications to the OPWDD principles regarding non-reimbursable costs.
- ❖ Programs 0090, 0204, 0231, 0227 and 1090 now require site specific reporting.
- ❖ For programs 0204, 0205, 0214 and 0227, these CFR-1 expense lines will no longer be valid; Lines 29, 30, 31 and 32.

Notes:

OPWDD Changes for 2015/2016 cont.

- ❖ CFR-1, line 68d is now used for the program administration property portion of the amount reported on schedule CFR-1, line 63.
- ❖ CFR-1, line 94 has been amended to include a new predefined entry for People First Community Funding.

Notes:

OPWDD Changes for 2015/2016 cont.

Appendix FF OPWDD Allocation Methodologies for Specific Programs.

- ❖ After expenses have been allocated to programs according to Appendix J, agencies may have to allocate expenses further in the case of Day Services for ICF residents or for site specific reporting. This new appendix deals with allocation methodologies for programs 0090, 0092, 0094, 0095, 0203, 0204, 0205, 0227, 0231 and 1090.

Notes:

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:

➤ Page 70 of the sample.

SED-1

Line No.	COLLIER NUMBER PROGRAM NAME	1 School Age/Special Class		2 Preschool-Special Class over 2		3 Preschool-Sp Ed		4 Intermediate Tech		5 Preschool-Integrated Special C	
		8000 (FY)	SCHOOL YEAR	8100 (FY)	SCHOOL YEAR	8125 (FY)	SCHOOL YEAR	8145 (FY)	SCHOOL YEAR	8165 (FY)	SCHOOL YEAR
100	Non-Disabled - USK	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
101	Non-Disabled - Other	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
102	Reg. #402 (Inv. #2) Sch. Div. Flammann	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
103	Department of Health Chapter 402	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
104	Reg. #402 (Inv. #1) Sch. Div. Flammann	18.931	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
105	Reg. #402 (Inv. #2) Sch. Div. Flammann	0.000	0.000	100.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
106	Local Social Services Districts	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
107	Other	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
108	Total by Funding Source (Sum Lines 100-107)	18.931	0.000	100.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
109	Number of Days in Session Line 109	180	0	180	0	180	0	180	0	180	0
110	Mandatory SED or SED-1 Days of Service	1,603	0	18,000	0	324	0	1,712	0	1,603	0
111	Actual SED or SED-1 Days Provided										
201	Approved Classroom Ratio	12:1:14.0		08:1:19.0	08:1:19.0			0.00	0.00	0.00	04:1:13.0
202	Number of Classrooms	4.00	0.00	1.00	2.00			0.00	0.00	0.00	2.00
203	Prudent FTE	13.831	0.00	8.000	7.845	0.00	0.00	0.00	0.00	0.00	8762.000
301	Approved Classroom Ratio			12:1:19.0	12:1:19.0			0.00	0.00	0.00	0.00
302	Number of Classrooms	0.00	0.00	10.000	6,344			0.00	0.00	0.00	0.00
303	Prudent FTE	0.00	0.00	10.000	17,483	0.00	0.00	0.00	0.00	0.00	0.00
401	Approved Classroom Ratio			09:1:12.0	09:1:12.0			0.00	0.00	0.00	0.00
402	Number of Classrooms	0.00	0.00	2.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00
403	Prudent FTE	0.00	0.00	10.000	17,483	0.00	0.00	0.00	0.00	0.00	0.00
501	Approved Classroom Ratio			10:1:12.0	10:1:12.0			0.00	0.00	0.00	0.00
502	Number of Classrooms	0.00	0.00	2.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00
503	Prudent FTE	0.00	0.00	10.000	17,483	0.00	0.00	0.00	0.00	0.00	0.00
601	Approved Classroom Ratio			0.00	0.00			0.00	0.00	0.00	0.00
602	Number of Classrooms	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603	Prudent FTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
701	Approved Classroom Ratio			0.00	0.00			0.00	0.00	0.00	0.00
702	Number of Classrooms	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
703	Prudent FTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
801	Approved Classroom Ratio			0.00	0.00			0.00	0.00	0.00	0.00
802	Number of Classrooms	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
803	Prudent FTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
901	Approved Classroom Ratio			0.00	0.00			0.00	0.00	0.00	0.00
902	Number of Classrooms	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
903	Prudent FTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Notes:

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:

- Page 71 of the sample.
- There have been minor revisions in the SED-4 instructions in the CFR Manual. Please see Section 33.0 of the CFR Manual, column 2a. _____

SED-4

Agency Name: Any Agency Contact Person: Sally Sanders
 Agency Code: 10000 Phone Number: 212 435-7770 Ext. 123...
 School Code: 010200000000
 Program Code: 9000

Column 1	Capacity			Need				Productivity			
	Column 2a	Column 2b	Column 2c	Column 4a	Column 4b	Column 4c	Column 4d	Column 4e	Column 5	Column 6	
	Annual (Related Services) (Employee FTE) (Allianced to Program)	Annual Contracted Hours	Program Hours	Annual Capacity of Related Services Time in Half-Hour Units (Column 2a x 12 Weeks x Column 2b x 2)	Annual IEP Mandated Individual (Related Services) (see All Students IEPs)	Annual IEP Mandated Group (Related Services) (see All Students IEPs)	Average # of Students Derived in Group	Annual IEP Mandated Half-Hour Related Services (Column 4b divided by Column 4c)	Annual IEP Mandated Half-Hour Related Service Sessions (Column 4d x 1/2)	Annual IEP Mandated Half-Hour Related Service Sessions Provided (Column 4e x 1/2)	Percentage of Sessions Provided (Column 5 divided by Column 6)
Speech Therapy	0.040	0	25	104.00	200.00	202.00	2.00	77	202.00	100.00	94.558
Physical Therapy	0.040	0	25	104.00	52.00	84.00	2.00	42	84.00	60.00	66.667
Occupational Therapy	0.275	0	25	209.40	171.00	70.00	2.00	85	206.00	180.00	76.921
Counseling	0.009	0	25	207.40	90.00	202.00	2.00	91	247.00	90.00	36.437
Skilled Nursing	0.000	0	25	0.00	0.00	0.00	0.00	0	0.00	0.00	0.000
Other	0.000	0	25	0.00	0.00	0.00	0.00	0	0.00	0.00	0.000

SED-4 Version 24.0 Date Updated: 06/01/2016 Document Control Number: Not assigned Rev. Nov 2015 SED-4

Notes:

SED Program Codes Early Intervention (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:

SED Changes for 2015/2016

- Changes in Reporting SEIT Units:
 - ❖ CFR-1: Unit of Service, Line 13: For SEIT Programs only (9135-9139): Data previously reported on this line will now be reported on the SED-1, Line 111. See Section 13.0.
 - ❖ SED-1: SEIT Mandated Units of Service: Report mandated units on Line 111. There will be a drop down box. Reported mandated units per county. See Section 32.0.
 - ❖ SED-1: SEIT Actual Units Provided, Line 115. There will be a drop down box. Enter the actual units provided by County served. See Section 32.0.

Notes:

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SED Changes for 2015/2016 cont.

- ❖ Appendix R - Registered Nurse – changed supervision requirement for SED programs
- ❖ Clarification has been added to CFR-4 Hours Paid instructions for SEIT programs.
- ❖ Clarification added to Appendix R for job codes 215 and 518 for SEIT programs.

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Notes:

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Steps to a Successful CFR Submission

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

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Notes:

- OASAS and OPWDD prefer all applicable certification schedules be submitted as PDF files via e-mail to:
 - For OASAS e-mail to: CFRS@OASAS.NY.GOV
 - For OPWDD e-mail to: CFR@OPWDD.NY.GOV
- For SED Mail the signature pages to:
 - New York State Education Department, Rate Setting Unit - Room 302 Education Building, 89 Washington Avenue, Albany, NY 12234
- For OMH Mail the signature pages to:
 - New York State Office of Mental Health, CBFM CFR Unit - 7th Floor, 44 Holland Avenue, Albany, NY 12229

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Validate Submission/Assign DCN

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Notes:

- From the tool bar, select “Utility”, then “Validate Submission/Assign DCN”.

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Validate Submission/Assign DCN

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Notes:

- Click “Perform Validations” to validate the entire submission.

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Prepare for Upload

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Notes:

- Where is the 'Current destination for Prepare for Upload file' located?
 - If your CFRS software was installed to the default location, your upload file will be located in the following directory dependent on your software's version (Version 26.0 in example):
 - on Windows XP: C:\Program Data\Consolidated Fiscal Reporting System\CFRS 26.0\DB\Upload
 - on Windows Vista, Windows 7, Windows 8: C:\Program Data\Consolidated Fiscal Reporting System\CFRS 26.0\DB\Upload
- Or you can use the "Browse for a new directory" if you want to install the file in an alternative local or LAN location.

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Prepare for Upload

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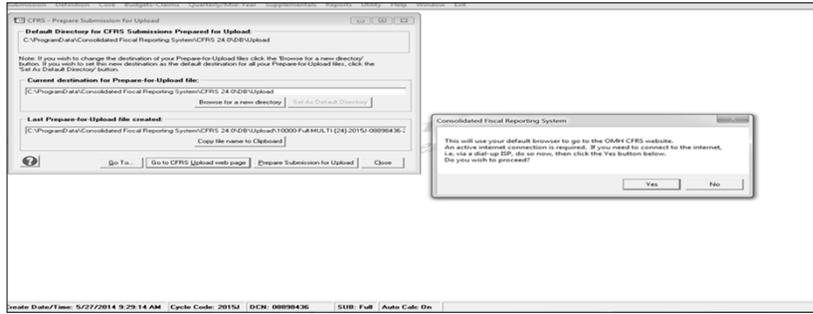
Notes:

- After the upload file has been prepared, a confirmation Messenger Box pops up.
- Take note of where you are saving the file by either printing the screen or saving to your desktop, as you will need to locate the file in the later steps of the submission process.
- Click "Close" to close the Messenger Box then click "Go to CFRS Upload Page."

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Uploading a Submission



Notes:

- Pop up window informs you that you are being redirected to the OMH upload portal page.

Uploading a Submission



Notes:

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

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Uploading a Submission

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Notes:

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

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Uploading a Submission

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Notes:

- 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.

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Reports and Printing

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Notes:

- You can select individual schedules or 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.

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Utilities

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Notes:

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Utilities: Converting CFR-4 Detail to CBR-4

Provider Agency: 10000 - Any Agency
Reporting Period: 7/1/2015 - 6/30/2016
Submission Type: Full

State Agency: 1 - OMH

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.

Include Agency Admin positions

Select All

CBR4	Program - Site	County
<input checked="" type="checkbox"/>	1111052 - 2100 (00) Clinic Treatment	New York - 31
<input checked="" type="checkbox"/>	1111975 - 7050 (00) Community Residence, Children & Youth (C&Y)	New York - 31
<input checked="" type="checkbox"/>	1111050 - 1760 (00) Advocacy/Support Services	New York - 31
<input checked="" type="checkbox"/>	1111276 - 1760 (00) Advocacy/Support Services	New York - 31


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Notes:

- When importing Master Data from a CFR to a CBR, or vice versa, there is a 2nd step which includes using the "Convert CFR-4 to CBR-4".
- After the initial conversion you will receive the following reminder message regarding the 2nd step:
 - ❖ The submission type has changed; CBR-4 position title codes have been imported, however you will need to use the Convert CBR-4 to CFR-4 screen on the Utility menu to transfer your position title codes to CFR-4.


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Utilities: Importing Data

CFR45 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-46 positions
 Include CFR-4 site data lines 1-155

Change Submission definition

Select a submission to import (use Ctrl or Shift key, or drag with mouse, to select multiple) Click a column heading to sort

Provider Agency	Provider agency name	Submission Type	Reporting From	Reporting To	Rate Formula	State Agencies	DCN	User Description
10000	Any Agency	Full	7/1/2014	12/31/2014	C	DASAS-OMH-COPARC-SED	48934176	

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

Submission Type: Full | Reporting Cycle: Default | Reporting Period: From: 1/1/2014 To: 12/31/2014 | Validate


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Notes:

- "All Data" is all agency and program/site information, as well as financial data and "Master Data" is the agency and program/site information without the financial data. Importing Data saves time and ensures that all agency and program definition data remains consistent with prior periods.
- Select a version of the software to import and highlight the submission to be imported.
- Select "All Data" or "Master Data", and select yes to the warning.
- 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 changing the submission definition you must validate the new definition before importing the data.
- After importing, check agency and program definition information for accuracy.


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Help

New York State
Consolidated Fiscal Reporting System

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Help

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Notice:

The remainder of the presentation is directed towards agencies that submit a Claiming Document. If your agency does not, then you may leave at this time.

Notes:

- Agencies that file a Claiming document (DMH-2 and DMH-3) include:
 - Those receiving State Aid/Local Aid in the form of Net Deficit Funding
- Agencies that do not file a Claiming Document include:
 - SED only providers
 - OASAS/OMH/OPWDD providers operating only rate-based programs
 - Some For-Profit providers

Time for a Break!



Notes:

State Aid The Claiming Schedules !



Notes:

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:

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DMH-1 Program Fiscal Summary

Provider Agency: 10000 - Any Agency
 Reporting Period: 7/1/2015 - 6/30/2016
 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
GAAP ADJUSTMENTS TO REVENUE			
32	Participant Allowance	27010	0
33	Uncollectible Accounts Receivable	27040	0
34	Other (Detail Required)	27045	0
35	Total GAAP Adjustments (Sum Lines 32-34)	27045	0
36	Net GAAP Revenues (Line 31 minus 35)	27025	858,574
NON-GAAP ADJUSTMENTS TO REVENUE			
37	Empty Contract Income	27050	0
38	Empty LTSE Income	27050	0
39	Net Donor Funding	27070	0
40	Other (Detail Required)	27090	0
41	Total NON-GAAP Adjustments (Sum Lines 37-40)	27390	0
42	Subtotal Adj. to Revenue (Sum Lines 35 & 41)	27390	0
43	Total Net Revenues (Line 31 Minus 42)	29395	858,574
44	Net Operating Cost (Line 14 Minus 43)	29993	75,283

Transfer to DMH2 Go To... Save Validate Cancel Delete Close

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Notes:

- 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.

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DMH-1 Program Fiscal Summary

Provider Agency: 10000 - Any Agency
 Reporting Period: 7/1/2015 - 6/30/2016
 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
GAAP ADJUSTMENTS TO REVENUE			
32	Participant Allowance	27010	0
33	Uncollectible Accounts Receivable	27040	0
34	Other (Detail Required)	27045	0
35	Total GAAP Adjustments (Sum Lines 32-34)	27045	0
36	Net GAAP Revenues (Line 31 minus 35)	27025	858,574
NON-GAAP ADJUSTMENTS TO REVENUE			
37	Empty Contract Income	27050	0
38	Empty LTSE Income	27050	0
39	Net Donor Funding	27070	0
40	Other (Detail Required)	27090	0
41	Total NON-GAAP Adjustments (Sum Lines 37-40)	27390	0
42	Subtotal Adj. to Revenue (Sum Lines 35 & 41)	27390	0
43	Total Net Revenues (Line 31 Minus 42)	29395	858,574
44	Net Operating Cost (Line 14 Minus 43)	29993	75,283

Transfer to DMH2 Go To... Save Validate Cancel Delete Close

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Notes:

- Select NYS Agency, select Method of Allocation 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 one time. Select a single program to transfer by clicking on it. Or multiple programs by holding the Control button on your keyboard and clicking on individual programs.
- After selecting the desired program(s) click “Transfer Programs”.
- The CFRS – Messenger window should appear to confirm which program(s) were successfully transferred.
- You can transfer less than 100% if two Counties are involved. For example, 50% to each.

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DMH-1 Program Fiscal Summary

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Notes:

- 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.

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DMH-1 Program Fiscal Summary

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Notes:

- 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.

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DMH-1 Program Fiscal Summary

- ❖ In Full CFRs data is carried forward from CFR-1.
- ❖ In Abbreviated and Article 28 Abbreviated CFRs data must be manually entered.
- ❖ The DMH-1 is completed on the full accrual basis of accounting.
- ❖ The DMH-1 is completed on a NYS agency specific basis.
- ❖ Fiscal information is reported by program type rather than program site.

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Notes:

- Full, Abbreviated & Article 28 CFRs only – not required for Mini-Abbreviated CFRs.

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DMH-1 Program Fiscal Summary

- ❖ Equipment costing \$5,000 or more and having a useful life of 2 or more years **must** be depreciated.
- ❖ Agency administration is distributed between NYS agencies and their programs using the Ratio Value Allocation Methodology for Full and Abbreviated CFR submission types.

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Notes:

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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 25, Federal Grants
 - Line 26, State Grants
- ❖ Data can be transferred from DMH-1 to DMH-2 in the NYS CFRS software.


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Notes:

- DMH-1, line 18 will be replaced with line 18a –Medicaid Fee for Service and 18b –Medicaid Managed Care.


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DMH-2 Aid to Localities/Direct Contract

Provider Agency: 10000 -Any Agency SCHEDULE DMH -2 Aid To Localities/ Direct Contract Summary
 Reporting Period: 7/1/2015 - 6/30/2016
 Submission Type: Full

State Agency: [1 - DMH] County: [New York - 31]
 Define a DMH Only Program: [- Click -] Program: [DMH-10000]

Contract Type: Direct Contract (Contract directly with a State Agency (DASAS/DMH/OPAWDS))
 Local Contract (Contract through approval letter with a county)

Expenses | Revenues | Adjustments to Revenues | Deficit Funding |

Line No.	ITEM DESCRIPTION	Cost Codes	Value
1	Accounting Method		
2	State Contract Number/AGU Contract Number	00200	
3	Program Type	00072	
4	Program Code (Program Code Index)	00012	
EXPENSES			
5	Personal Services	10010	
6	Vacation Leave Accruals	10020	
7	Fringe Benefits	10030	
8	Other Than Personal Services (OTPS)	10040	
9	Equipment - Provider Paid	10050	
10	Property - Provider Paid	10060	
11	Agency Administration	10080	
12	Adjustments/Non-Allowable Costs (Detail Required)	10090	
13	Total Adjusted Expenses (Lines 5-11 Minus 12)	10099	


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Notes:

- Pages 52-57 of the sample.
- 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.


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DMH-2 Aid to Localities/Direct Contract Summary

Provider Agency: 10000 - Any Agency SCHEDULE DMH - 2 Add To Localities/
 Reporting Period: 7/1/2015 - 6/30/2016 Direct Contract Summary
 Submission Type: Full

State Agency: DMH County: New York - 33
 Define a DMH Only Program -> Click Program: 7050 (00) - Community Residence, Children & Youth (CY)

Expenses | Revenues | Adjustments to Revenues | Deficit Funding

Contract Type: Direct Contract (Contract directly with a State Agency (DASAS-DMH/DPWDS))
 Local Contract (Contract through approval letter with a county)

Line No.	ITEM DESCRIPTION	Cost Code	Value
1	Accounting Method	Accrual	
2	State Contract Number (SU) Contract Number - State	002000 C02045	
3	Program Type	00072 Community Residence, Children & Youth (CY)	
4	Program Code (Program Code Index)	00010 2050 (00)	
EXPENSES			
5	Personal Services	10010	575,598
6	Vacation/Leave Accruals	10020	1,312
7	Fringe Benefits	10030	155,263
8	Other Than Personal Services (OTPS)	10040	119,263
9	Equipment - Provider Paid	10050	1,201
10	Priority - Provider Paid	10060	37,312
11	Agency Administration	10080	92,451
12	Adjustments/Non-Allowable Costs (Detail Required)	10090	0
13	Total Adjusted Expenses (Lines 5-11 Minus 12)	10999	967,446

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

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Notes:

- 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.

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DMH-2 Aid to Localities/Direct Contract Summary

Provider Agency: 10000 - Any Agency SCHEDULE DMH - 2 Add To Localities/
 Reporting Period: 7/1/2015 - 6/30/2016 Direct Contract Summary
 Submission Type: Full

State Agency: DMH County: New York - 33
 Define a DMH Only Program -> Click Program: 7050 (00) - Community Residence, Children & Youth (CY)

Expenses | Revenues | Adjustments to Revenues | Deficit Funding

Contract Type: Direct Contract (Contract directly with a State Agency (DASAS-DMH/DPWDS))
 Local Contract (Contract through approval letter with a county)

Line No.	ITEM DESCRIPTION	Cost Code	Value
1	Accounting Method	Accrual	
2	State Contract Number (SU) Contract Number - State	002000 C02045	
3	Program Type	00072 Community Residence, Children & Youth (CY)	
4	Program Code (Program Code Index)	00010 2050 (00)	
EXPENSES			
5	Personal Services	10010	575,598
6	Vacation/Leave Accruals	10020	1,312
7	Fringe Benefits	10030	155,263
8	Other Than Personal Services (OTPS)	10040	119,263
9	Equipment - Provider Paid	10050	1,201
10	Priority - Provider Paid	10060	37,312
11	Agency Administration	10080	92,451
12	Adjustments/Non-Allowable Costs (Detail Required)	10090	0
13	Total Adjusted Expenses (Lines 5-11 Minus 12)	10999	967,446

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

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Notes:

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

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DMH-2 Aid to Localities/Direct Contract Summary

Provider Agency: 10000 - Any Agency SCHEDULE DMH - 2 Aid to Localities/
 Reporting Period: 7/1/2015 - 6/30/2016 Direct Contract
 Submission Type: Full Summary

State Agency: [1 - DMH] County: [New York - 31] % %
 Define a DMH Only Program: → Click Program: [7050 (00) - Community Residence, Children's & ...] %

Expenses Revenues Adjustments to Revenues Deficit Funding

Line No.	ITEM DESCRIPTION	Cost Codes	Value
REVENUES			
14	Participant Fees (See 551 & 55A)	46010	0
15	SSI & SGA	46020	63,500
16	Home Help/Public Assistance	46030	0
17	Medicaid	46040	96,626
18	Medicare	46050	0
19	Other Third Parties	46070	0
20	OPWDD Residential Rooms and BoardNY's OPTS	46080	0
21	Transportation, Medicaid	46090	0
22	Transportation, Other	46100	0
23	State Contract Total	46140	0
24	Federal Grants (Detail Required)	46160	0
25	State Grants (Detail Required)	46190	0
26	LISE Income Total (Detail and OPWDD only)	46220	0
27	SNAP (BAGAS, OPWDD)	46240	0
28	Net Deficit Funding (Sum Lines 14-28)	46250	55,000
29	Other (Detail Required)	46260	2,218
30	Total Gross Revenues (Sum Lines 14-29)	46290	94,243

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

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Notes:

- 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.

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DMH-2 Aid to Localities/Direct Contract Summary

Provider Agency: 10000 - Any Agency SCHEDULE DMH - 2 Aid to Localities/
 Reporting Period: 7/1/2015 - 6/30/2016 Direct Contract
 Submission Type: Full Summary

State Agency: [1 - DMH] County: [New York - 31] % %
 Define a DMH Only Program: → Click Program: [7050 (00) - Community Residence, Children's & ...] %

Expenses Revenues Adjustments to Revenues Deficit Funding

Line No.	ITEM DESCRIPTION	Cost Codes	Value
GAAP ADJUSTMENTS TO REVENUE			
31	Participant Allowance	47010	0
32	Uncollectible Accounts Receivable	47040	0
33	Other (Detail Required)	47045	0
34	Total GAAP Adjustments (Sum Lines 31-33)	47043	0
35	Net GAAP Revenues (Line 30 minus 34)	47025	94,243
NON-GAAP ADJUSTMENTS TO REVENUE			
36	Example Contract Income	47050	0
37	Example LISE Income	47060	0
38	Net Deficit Funding	47070	55,000
39	Other (Detail Required)	47080	0
40	Total NON-GAAP Adjustments (Sum Lines 36-39)	47090	55,000
41	Subtotal A4, to Revenue (Sum Lines 34 & 40)	47093	55,000
42	Total Net Revenues (Line 30 minus 41)	49993	93,243
43	Net Operating Cost (Line 12 minus 42)	49993	48,131

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

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Notes:

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DMH-2 Aid to Localities/Direct Contract Summary

Provider Agency: 10000 - Any Agency SCHEDULE DMH - 2 Aid To Localities/
 Reporting Period: 7/1/2015 - 6/30/2016 Direct Contract
 Submission Type: Full Summary

State Agency: 1 - DMH County: New York - 31 %
 Define a DMH Only Program: [Click] Program: 7050 (00) - Community Residence, Children & Y %

Line No.	ITEM DESCRIPTION	Cost Codes	Value
44	State Share	60010	250.04
45	Local Government Share	60020	0
46	Service Provider Share (Voluntary Contributions)	60030	0
47	Total Approved Deficit Funding (Sum Lines 44 - 46)	60039	55.000
48	Non-Funded	60040	6.809
49	Total Deficit Funding (Sum Lines 47-48)	60999	48.191

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

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Notes:

- Line 44 is equal to 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:
 - For OMH only: This is the surplus or deficit of funding over expenses. (DMH-2 line 43 less line 47)
 - For OASAS/OPWDD indicate the amount of all other funding used to support the net operating costs which does not fall into lines 44-47 above.
- Line 49 total net deficit, must match line 43

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DMH-2 Aid to Localities/Direct Contract Summary

Provider Agency: 10000 - Any Agency SCHEDULE DMH - 2 Aid To Localities/
 Reporting Period: 7/1/2015 - 6/30/2016 Direct Contract
 Submission Type: Full Summary

State Agency: 1 - DMH County: New York - 31 %
 Define a DMH Only Program: [Click] Program: 7050 (00) - Community Residence, Children & Youth (CY)

Line No.	ITEM DESCRIPTION	Cost Codes	Value
1	Accounting Method	Accrual	
2	State Contract Number/Local Contract Number - State	60200	00000
3	Program Type	60072	Community Residence, Children & Youth (CY)
4	Program Code (Program Code Index)	60010	000
EXPENSES			
5	Personal Services	10010	570,000
6	Vacation Leave Accruals	10020	1,312
7	Travel Benefits	10030	167,263
8	Other Than Personal Services (OTPS)	10040	119,263
9	Equipment - Computer Part	10050	1,201
10	Equipment - Furniture	10060	37,715
11	Agency Administration	10080	62,451
12	Adjustments/Non-Allowable Costs (Direct Payments)	10090	0
13	Total Adjusted Expenses (Lines 5-11 Minus 12)	10999	907,440

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

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Notes:

- 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.
- Click "Define a DMH Only Program."
- Select a program from the dropdown box.
- Add a new, different program code index and click "Save."

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DMH-2 Aid to Localities/Direct Contract Summary

Provider Agency: 10000 - Any Agency
Reporting Period: 7/1/2015 - 6/30/2016
Submission Type: Full

SCHEDULE DMH - 2
Aid To Localities/
Direct Contract
Summary

State Agency: 01 - DMH County: New York - 01
Define a DMH Only Program -> [Click] Program: 7050 (01) - Community Residence, Children & Youth

Expenses | Revenues | Adjustments to Revenues | Deficit Funding

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

Line No.	ITEM DESCRIPTION	Cost Codes	Value
1	Accounting Method		
2	State Contract Number/USJ Contract Number	00200	
3	Program Type	00012	Community Residence, Children & Youth (CNY)
4	Program Code (Program Code Index)	00012	7050 (01)
EXPENSES			
5	Personal Services	10010	
6	Vacation/Learn Accounts	10020	
7	Fringe Benefits	10030	
8	Other Than Personal Services (OTPS)	10040	
9	Equipment - Provider Paid	10050	
10	Priority - Provider Paid	10060	
11	Agency Administration	10080	
12	Administrative/Non-Allowable Costs (Detail Required)	10090	
13	Total Adjusted Expenses (Lines 5-11 Menu 12)	10999	0

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

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Notes:

- 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.

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DMH-2 Aid to Localities/Direct Contract Summary

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

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Notes:

- 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.

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DMH-2 Aid to Localities/Direct Contract Summary

- ❖ If there is no local contract number, enter the first 7 letters of the county name. If the county name is 7 letters or less, enter the complete county name.
- ❖ Agency administration is distributed between NYS agencies using the Ratio Value Allocation Methodology.
- ❖ Within OASAS and OPWDD schedules ratio value ***must*** be used.

Notes:

- Within OMH schedules, agency administration may be distributed between programs using the allocation method used in your agency's approved budget. However, the total agency administration expense reported on the DMH-2 cannot exceed the amount formulated on the CFR-2, column 3, line 7.

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:

DMH-2 Aid to Localities/Direct Contract Summary

- ❖ Line detail boxes are also provided for the following types of revenue:
 - Line 17a, Medicaid
 - 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:

- State Grants are grants directly received by the provider agency from other than our four 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:

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DMH-3 Aid to Localities and Direct Contracts

Provider Agency: 10000 - Any Agency
 Reporting Period: 7/1/2015 - 6/30/2016
 Submission Type: Full

SCHEDULE DMH - 3
 Aid To Localities And Direct Contracts
 Program Funding Source Summary

State Agency: 3 - GASAS County: New York - 31
 Program: 920 (00) - Medically Supervised Outpatient

Funding Source Summary Statistics Summary Totals

Funding Source: [Select from list. * = Previously Entered Data] Contract Type: Direct Contract (Contract directly with a State Agency (GASAS/DMH/OPWDD) Local Contract (Contract through approval letter with a county)

Line No.	ITEM DESCRIPTION	Contract	Program Totals for County
1	Accounting Method		
2	Program Type		
3	Program Code (Program Code Index)	013C - Federal Categorical	
4	Phase Check	013F - Federal SAPT	
5	FUNDING SOURCE CODE	013M - Mental Hygiene Program Fund - State	
6	FUNDING SOURCE CODE	013S - State	
10	Number Persons Served/Month	090S - Non-Funded - State	
11	Number Units of Service		
12	Total Adjusted Expenses		61999
13	Less Applied Net Revenue		62999
14	Net Operating Costs		90001
15	Contract Number (State/LGU) - State		

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

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Notes:

- Pages 58-61 of the sample.
- Line 8: line name 'Please Check if Participant Methodology is Used (OPWDD Only)' was revised to 'Reserved for Future Use'.
- Lines 10, 17 and 24: line name 'Number Persons Served/Month' was revised to 'Number Persons Served/Year'.
- 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.

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DMH-3 Aid to Localities and Direct Contracts

Provider Agency: 10000 - Any Agency
 Reporting Period: 7/1/2015 - 6/30/2016
 Submission Type: Full

SCHEDULE DMH - 3
 Aid To Localities And Direct Contracts
 Program Funding Source Summary

State Agency: 1 - DMH County: New York - 31
 Program: 1050 (00) - Community Residence, Children & Y

Funding Source Summary Statistics Summary Totals

Funding Source: 0730 - Children CR Property (DMH Ord) Contract Type: Direct Contract (Contract directly with a State Agency (GASAS/DMH/OPWDD) Local Contract (Contract through approval letter with a county)

Line No.	ITEM DESCRIPTION	Contract	Program Totals for County
1	Accounting Method		
2	Program Type		
3	Program Code (Program Code Index)		
4	Phase Check		
5	FUNDING SOURCE CODE		
10	Number Persons Served/Month		
11	Number Units of Service		
12	Total Adjusted Expenses		187,440
13	Less Applied Net Revenue		329,243
14	Net Operating Costs		48,151
15	Contract Number (State/LGU) - State		

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

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Notes:

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

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DMH-3 Aid to Localities and Direct Contracts

Provider Agency: 10000 - Any Agency
 Reporting Period: 7/1/2015 - 6/30/2016
 Submission Type: Full

State Agency: 1 - DMH County: New York - 31
 Program: 7050 (00) - Community Residence, Children & Y

Funding Source: 0730 - Children CR Property (DMH 016)

Contract Type: Direct Contract (Contract directly with a State Agency (SASAS-DMH/OPWDC))
 Local Contract (Contract through approval letter with a county)

Line No.	ITEM DESCRIPTION	Cost Codes	Value
1	Accounting Method	0000	
2	Program Type	0001	
3	Program Code (Program Code Index)	0007	
4	Please Check	00013	
5	FUNDING SOURCE CODE	00250	
10	Number Persons Served/Month	00250	0
11	Number Units of Service	00250	0
12	Total Adjusted Expenses	61999	932,249
13	Less Applied Net Revenue	61999	48,193
14	Net Operating Costs	62999	88,193
15	Contract Number (State/AGU) - State	00201	

Program Totals for County: 0

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

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Notes:

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

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DMH-3 Aid to Localities and Direct Contracts

Provider Agency: 10000 - Any Agency
 Reporting Period: 7/1/2015 - 6/30/2016
 Submission Type: Full

State Agency: 1 - DMH County: New York - 31
 Program: 7050 (00) - Community Residence, Children & Y

Funding Source: 0720 - Children CR Operating (DMH 016)

Contract Type: Direct Contract (Contract directly with a State Agency (SASAS-DMH/OPWDC))
 Local Contract (Contract through approval letter with a county)

Line No.	ITEM DESCRIPTION	Cost Codes	Value
1	Accounting Method	0000	
2	Program Type	0007	
3	Program Code (Program Code Index)	00013	
4	Please Check	00013	
5	FUNDING SOURCE CODE	00250	
10	Number Persons Served/Month	00250	0
11	Number Units of Service	00250	0
12	Total Adjusted Expenses	61999	485,000
13	Less Applied Net Revenue	61999	500,000
14	Net Operating Costs	62999	-15,000
15	Contract Number (State/AGU) - State	00201	

Program Totals for County: 0

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

NEW YORK OFFICE OF MENTAL HEALTH Office of Mental Health Office for People With Developmental Disabilities Office of Alcoholism and Substance Abuse Services State Education Department

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Notes:

➤ First of 2 Funding Source Codes in one program.

NEW YORK OFFICE OF MENTAL HEALTH Office of Mental Health Office for People With Developmental Disabilities Office of Alcoholism and Substance Abuse Services State Education Department

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DMH-3 Aid to Localities and Direct Contracts

Provider Agency: 10000 Any Agency
 Reporting Period: 7/1/2015 - 6/30/2016
 Submission Type: Full

SCHEDULE DMH - 3 Aid To Localities and Direct Contracts
 Program Funding Source Summary

State Agency: [NY DMH] County: [New York - 31] Program: [1000 [00] Community Residence, Children & Y]

Funding Source Summary | Statistics | Summary Totals

Funding Source: [0700 Children CR Property (DMH 046)] Contract Type: [Direct Contract (Contract directly with a State Agency (SAGAS/DMH/OPWDD))] Local Contract (Contract through approval letter with a county)

Line No.	ITEM DESCRIPTION	Cost Codes	Amount	Value
1	Accounting Method			
2	Program Type	00073	Community Residence,	
3	Program Code (Program Code Index)	00013	7000 (00)	
8	Please Check:			
9	FUNDING SOURCE CODE		Children CR Property	
10	Number Persons Served/Month	00760		0
11	Number Units of Service	00760		0
12	Total Adjusted Expenses	56999	487,440	972,440
13	Less Applied Net Revenue	61999	438,250	934,250
14	Net Operating Costs	62999	53,191	36,191
15	Contract Number (State/LSU) - State	00001	0000345	

Program Totals for County: 0

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

NEW YORK STATE OFFICE OF MENTAL HEALTH Office of Mental Health Office of People With Developmental Disabilities Office of Alcoholism and Substance Abuse Services State Education Department 461

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Notes:

- Second of 2 funding codes in one 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.

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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.

NEW YORK STATE OFFICE OF MENTAL HEALTH Office of Mental Health Office of People With Developmental Disabilities Office of Alcoholism and Substance Abuse Services State Education Department 463

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Notes:

- All CFR types.

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

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

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Notes:

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

For each funding source enter:

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

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Notes:

- Note: Not all programs have persons served per year or units of service. Check Appendices E – G of the CFR Manual or consult with the funding DMH state agency.

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

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

By Column	DMH-3		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:

- For submission information regarding the Claiming Documents, refer to Section 2 of the CFR Manual.

Got all that?



Notes:

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Any Questions?



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Notes:

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We're Done!



Thank you for attending
2015/2016 CFR Training