2016 CFR Training

Notes:

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 2015 CFR.

Notes:

Contact Information

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

SED
CFR: 518-474-3227

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

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

Notes:

The CFR Manual contains:

- 9 general overview sections
- a section for each: core, claiming and supplemental schedule
- numerous appendices containing detailed information
- CFR Manuals are available online at:
  - http://www.oms.nysed.gov/rsu/Manuals_Forms/Manuals/CFR Manual/home.html

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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Consolidated Fiscal Report Manuals

Currently available files are:

July 2015 to June 2016

- Transmittal Letter html / PDF (103 KB)
- Manual (4,605 KB)
- Appendices (1,272 KB)
- To file an extension electronically (Survey Monkey)

January 2015 to December 2015

- Transmittal Letter HTML / PDF (84 KB)
- Manual (4,540 KB)
- Appendices (1,174 KB)

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)

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.

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.

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.

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 cont.

Full Accrual Accounting Means:

- Units of service are counted when provided.
- Revenues are recognized when earned (on date of service basis) not when received.
- Expenses are recognized when incurred.
- Salary expense (personal services) are reported in the period earned not in the period the paycheck was issued.
- 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.

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:

Submission Matrix

New York State Consolidated Fiscal Reporting and Claiming Manual	Subject: Submission Requirements	Section: 2.0	Page: 2.3
	Reporting Period: July 1, 2015 to June 30, 2016		Issued: 05/16

New York State Department of Mental Hygiene (DMH)
Consolidated Fiscal Report Document Submission Matrix
For Service Providers Which Operate a *COMBINATION* of OASAS, OMH and/or OPWDD Programs

START

Does the service provider operate programs certified and/or funded by OASAS, OMH and/or OPWDD? — NO → No DMH CFR filing requirement

YES → Does the service provider operate only Article 28 programs which receive Aid to Localities funding (State Aid)? *Diagnostic and Treatment Centers (D&TCs) operating OASAS certified and/or funded programs must answer "No"*

YES → Service provider must complete and submit an Article 28 Abbreviated CFR to include:

CFR-I	DMH-1
CFR-iii	DMH-2
CFR-4	DMH-3

If the service provider also operates an SED program, please refer to item (e) on page 2.10 for SED reporting.

NO ↓

Do *any* of the following conditions apply?

Does the service provider operate any of the following OASAS programs: Inpatient Rehabilitation, Residential Rehabilitation Services for Youth, Medically Supervised Withdrawal - Outpatient Medically Supervised Withdrawal - Inpatient or Residential Chemical Dependency Program for Youth - Short-Term?

OR

Is the service provider a D&TC that operates OASAS certified, funded and/or unfunded programs?

OR

Does the service provider receive Medicaid revenue for any OASAS certified, funded and/or unfunded programs?

OR

Does the service provider receive more than $750,000 in Aid to Localities funding (State Aid) and/or Medicaid revenue for all OASAS funded programs combined?

OR

For service providers who operate programs certified and/or funded by OMH: Does the combined total of the State and Local share of Aid to Localities funding for all the DMH State Agencies and any Medicaid funding for the OMH programs exceed $750,000?

OR

Does the service provider operate any of the following OMH programs: Inpatient Rehabilitation, Residential Rehabilitation Services, Intermediate PROS with or without Clinic, Continuing Day Treatment, Day Treatment, Partial Hospitalization or Intensive Psychiatric Rehabilitation Treatment?

OR

Does the service provider operate any of the following OPWDD programs: ICF/IID, CR, Day Treatment, IRA or Day Habilitation?

OR

Does the service provider operate any OPWDD programs (other than ICF/IID, CR, Day Treatment, IRA or Day Habilitation) with Medicaid, State Paid Services or OPTS funding?

YES → Service provider must complete and submit an Abbreviated CFR to include:

CFR-I	CFR-5
CFR-III	CFR-6
CFR-2	DMH-1
CFR-2A	DMH-2
CFR-4	DMH-3

Financial Statements

NO ↓ Does the total State share of all DMH Aid to Localities funding (State Aid) exceed $250,000?

NO → Service provider must complete and submit an Article 28 Abbreviated CFR to include:

CFR-I	CFR-4
CFR-iii/A	CFR-4A
CFR-III	CFR-5
CFR-1	CFR-6
CFR-2	DMH-1
CFR-2A	DMH-2
CFR-3	DMH-3

OMH Supplemental Schedules (if certified/funded by OMH)

OPWDD Supplemental Schedules (if certified/funded by OPWDD)

Financial Statements

Please see pages 2.1 & 2.2 for exceptions to having a Full CFR certified by an independent certified public accountant.

YES → Service provider must complete and submit a Mini-Abbreviated CFR to include:

CFR-I	CFR-5
CFR-iii	DMH-2
CFR-4	DMH-3

Notes:
a) Community Residence programs include Treatment/Congregate (6070), Support/Congregate (6080), Community Residence, Children and Youth (7060), Treatment/Apartment (7070) and Community Residence, Single Room Occupancy (8050) programs.

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.
- Note, for purposes of determining submission requirements, Medicaid Managed Care is considered to be Medicaid.
- Section 2.0 also contains notes relating to NYS agency specific reporting requirements and exceptions.
- It is recommended that you review the Submission Matrix each year.

Reporting Periods

- CFR reporting periods are generally based on the geographic location of a service provider's corporate headquarters.
- This training covers the January 1, 2016 to December 31, 2016 calendar 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.

Due Dates

- **For OASAS and OPWDD filers** – no later than the first day of the sixth month following the end of the reporting period.
- **For OMH and SED filers** – 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 1st	June 1st	November 1st	December 1st
30-Day Extension Request	May 1st	N/A	November 1st	N/A

Notes:

- 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 by the May 1st or November 1st deadline. 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. (OASAS and OPWDD no longer require submission of an extension request).
- 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.

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

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.

50% Penalty

- OPWDD Providers Only!

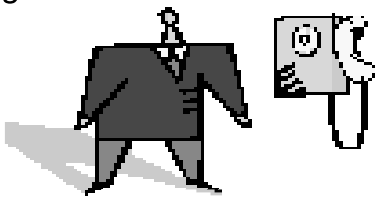
- If a CFR with all required documentation is still outstanding on the first day of the second month following the due date, the agency will incur a 50% penalty for waiver programs as of the first day of the eighth month following the due date.

Notes:

- If the CFR, the financial statements and the certification pages are not received by August 1st, 2017, the 50% penalty for waiver programs will be effective on February 1st, 2018. .
- 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.
- Sending copies of the certification schedules to the County or local DDRO does **NOT** fulfill your requirement with the state agencies.

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.

Notes:

- **Do not** mail paper copies of the CFR core schedules (CFR-1 – DMH-1) to the NYS Agency CFR Units in Albany!

IMPORTANT

- Copies of all required certification schedules ***must*** be sent directly to the appropriate NYS agencies.
- OMH 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 2016 CFR Manual for specific instructions.

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

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.

Notes:

- Financial statements should only be uploaded one time for a fiscal reporting period unless there are changes.
- Do not upload draft financial statements.
- Financial Statements are not required for Article 28 Abbreviated CFRs and Mini-Abbreviated CFRs.

Financial Statements cont.

- CPA audited financial statements should correspond to the CFR reporting period if possible.
- If your agency's corporate fiscal year is different than the CFR reporting period, submit the financial statements, with an end of cycle date, that falls within the January 1, 2016 to December 31, 2016 period.

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.

Financial Statements Upload Screen

Notes:

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

NYS CFRS Software

NYS CFRS software is available for download at:

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

Notes:

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

NYS CFRS Software cont.

- 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 cont.

- NYS CFRS Software allows a single version of the software to be used for current and prior reporting periods.
- The single version of the software can be used for both calendar and July-June fiscal reporting periods.
- Version 28.0 of NYS CFRS Software ***must*** be used for completing year-end CFRs and final State Aid claims for the 2016 calendar year reporting period.

Notes:

- It's hoped that version 28.0 of the NYS CFRS software will be available in early March 2017.

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!

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.

Consolidated Fiscal Reporting System (CFRS)

Welcome to the CFRS Home Page (Table of Contents)

- It is recommended to back up your database before installing any new software versions, modifying your system, or uploading CFR data. Please review these Instructions for backing up your CFRS database and restoring your database from a CFRS backup file.
- CFRS includes an import feature that allows data to be imported from text files. This will allow you to import financial information from your accounting systems. Use of the data import function is *not* mandatory; financial information can still be manually entered into CFRS. **Tips** on how to import a data file and order a free training CD, *Importing Data into CFRS*.
- All providers who receive funding from OMH should consider the **new OMH-specific Program Code and Funding Source Code changes**, for submissions with reporting periods starting on or after 01/01/2010. You should download the latest version of CFRS from the CFRS download page and update your CFR or Budget (CBR) as needed.
- **Upload** your completed CFR data submission or Financial Statements.(Detailed instructions for the entire CFR validation, preparation, and upload process).
- Download the CFR software. The current version, version 27.0.270, can be used to create or modify both Calendar Year and Fiscal Year reports (CFR's, Budgets, etc.), for CFR's up to Fiscal 2016 (and Budget's and Quarterly's up to Fiscal 2018).
- **Update** the CFR software. Download updates to the **current version** of CFRS (version 27.0.270).
- **Subscribe** to the **CFRS Announcement Mailing List** to be notified of **new** version releases, known problems, and other information related to the CFR.
- Access CFRS Manuals for Consolidated Fiscal Reporting (located on the State Education Department's web site).
- Access printable copies of the individual CFR, CQR and CBR Schedules and Forms for Consolidated Fiscal Reporting.
- **Find help in the Troubleshooting Tools for the CFR Package**
- If you have questions regarding the operation of the CFRS software, and are unable to find the answers on this site, in your CFR Claiming manual or the software help files, call **1-800-HELP-NYS** for assistance. (If you are located outside of New York State, please call 1-518-474-5554.)
- **All financial-related questions** should be referred to the specific State Agency which funds your program(s).

New York State Agencies affiliated with the CFR System

- Office of Mental Health (OMH) - Finance Department - Contact Number: 518-473-3572
- State Education Department (SED) - Finance Department - Contact Number: 518-474-3227
- Office For People With Developmental Disabilities (OPWDD) - Finance Department - Contact Number: 518-402-4275
- Office of Alcoholism and Substance Abuse Services (OASAS) - Finance Department - Contact Number: 518-485-2207

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Notes:

- 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

New York State | State Agencies | Search all of NY.gov

Office of Mental Health
Ann Marie T. Sullivan, M.D., Commissioner Governor Andrew M. Cuomo

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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 to unsubscribe if you decide you do not wish to receive further notifications.

E-mail Address: *Required

1523

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

Clear Form | Submit

Notes:

- CFR Announcement Mailing List sign-up screen.

NYS CFRS Software Help Desk

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

Notes:

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

Tips on Financial Record Keeping

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

Notes:

- 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

- In order for an expense to be reimbursable, it must be generally recognized as ordinary, necessary and for the direct benefit of the client. Unreasonable and unnecessary costs are not allowable.
- 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 cont.

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 or may not** be reimbursable.

Non-Allowable Costs cont.

- 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 cont.

- 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).

Notes:

It's Time to Do the CFR!

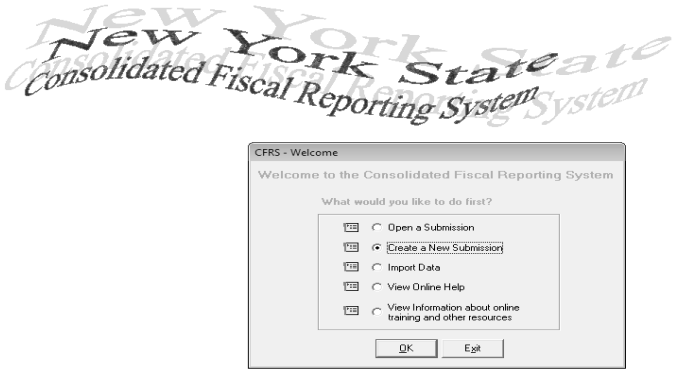
Notes:

NYS CFRS Software Icon

Notes:

- After downloading the NYS CFRS software an icon is placed on the computer desktop.
- 2016 NYS CFRS software version will reflect “CFRS 28.0 “ 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.

CFRS Welcome



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.

CFRS New Submission

CFRS New Submission

Submission definition

Submission Type: Full

State Agencies: OMH, OPWDD, OASAS, SED

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

Reporting Period: Default / Other

From: 1/1/2015

To: 12/31/2015

Provider Code/Corp ID: 10000

User Description (Optional)

OK

Notes:

- Information required: Submission Type, State Agency(ies), Provider Number (Agency Code), Reporting Cycle and Reporting Period.
- Shows selection of more than one NYS agency as in the sample.
- Optional information: User Description (for personal identification purposes in submissions directory).
- Click “Save” to proceed.

Current submission definition: Reporting Period: 1/1/2016-12/31/2016; Submission Type: Full; Provider Agency Code: 10000

State agencies: OMH, 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	1/1/2016	12/31/2016	C	OASAS;OMH;OPWDD;SED	Tra

The current submission has the following Provider agency details

Provider Agency

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 Zip: 10003-1234

County: New York - 31

Type of ownership: Not for Profit

Certified Financial Statement Reporting Period

From: 01/01/2015

To: 12/31/2015

Save Close

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.
- Financial Statement dates entered will determine whether CFR-ii or CFR-iiA will be used for CPA certification.
- When using the import function all data elements will be populated except Certified Financial Statement Reporting Period.
- Click “Save” to proceed.

Agency Definition Information

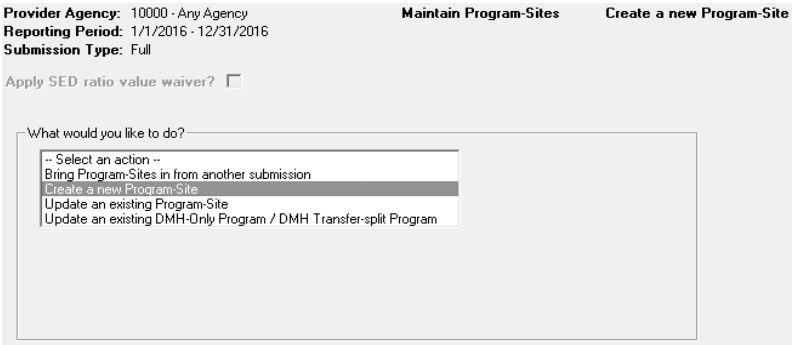
To complete your CFR you will need the following information about your agency:

- Legal name.
- 5 digit Agency Code assigned by NYS CFR agencies.
- The street address of your agency's central administrative offices.
- The location county where your agency's administrative offices are located.
- The Federal Employer ID Number of your agency.
- The period covered by your agency's independently audited financial statements.
- The names, phone numbers and e-mail addresses of your agency's CEO and the person(s) to contact with questions regarding cost report and claim schedules.

Notes:

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

CFRS Maintain/Create Program Sites



Notes:

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

CFRS Maintain/Create Program Sites

Provider Agency: 10000 - Any Agency
Reporting Period: 1/1/2016 - 12/31/2016
Submission Type: Full

Maintain Program-Sites **Create a new Program-Site**

Apply SED ratio value waiver? ☐

Following are the sites that exist in the current submission. You may select a site and then change the definition to create a new site.

Program Code-Index	Program Name	Site Code	Site Name	Agencies	Site Key
9000 (FF)	School Age-Special Class	1000900	Life Skills School	SED	
9000 (SS)	School Age-Special Class	1000901	Life Skills School	SED	
9100 (FF)	Preschool-Special Class over 2.5 hours	1000910	Life Skills Home Training	SED	
9100 (SS)	Preschool-Special Class over 2.5 hours	1000911	Life Skills Home Training	SED	

Funded by: ☐ OMH ☐ OPWDD ☐ OASAS ☑ SED
Filter program codes for:
Site Key:
Program: 9000 - School Age-Special Class--(SED)
Index: FF
Site Code: 1000900
Site Name: Life Skills School
Address 53 Bunn Street
City: New York
State: New York
Zip: 10003-1111
Location County: New York - 31

Start Over | Save | Save and Close | Close without saving

Notes:

- Above shows programs/sites already established for the CFR, while below is where you create a new program/site.
- In 'Funded by' select the NYS Agency responsible for the program that you are creating.
- In the 'Program' line, use the drop-down arrow to access the list of valid program codes for that NYS agency.
- Enter the Program Code Index, Site Code, Site Name, (site) Address/City/State/Zip and the county where the site is physically located.
- Clicking "Save" will save the site data entered and allow creation of additional program sites.
- For convenience, the site address will remain constant for each new site added until manually changed.
- Once all program sites for all NYS Agencies have been defined, click "Save and Close" to proceed.

Program Site Definition Information

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

- The types of programs your agency operates.
- Which NYS agency(ies) certifies and/or funds the programs to be reported.
- The 4 digit program code and 2 digit index for each program site operated.
- The Program Site Identification Number (Site Code) for each program site operated. Please refer to 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 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

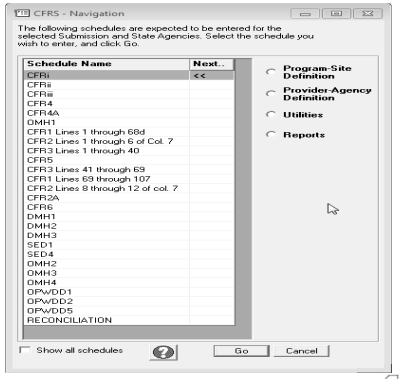
Notes:

- 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.

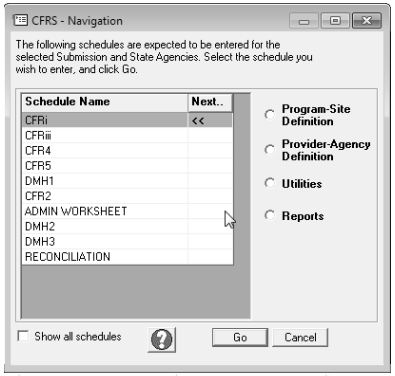
NEW YORK STATE OF OPPORTUNITY. Office of Mental Health | Office for People With Developmental Disabilities | Office of Alcoholism and Substance Abuse Services | State Education Department

CFRS Navigation Box

Full



Abbreviated



NEW YORK STATE OF OPPORTUNITY. Office of Mental Health | Office for People With Developmental Disabilities | Office of Alcoholism and Substance Abuse Services | State Education Department

Notes:

- Only the required schedules for the CFR submission type selected are displayed.

NEW YORK STATE OF OPPORTUNITY. Office of Mental Health | Office for People With Developmental Disabilities | Office of Alcoholism and Substance Abuse Services | State Education Department

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)

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.

CFR-i Agency Identification and Certification Statement

Provider Agency: 10000 - Any Agency
Reporting Period: 1/1/2016 - 12/31/2016
Submission Type: Full

SCHEDULE
CFR - i/ii/iiA/iii

Agency Identification and Certification Statement
Independent Accountant's Report - Voluntary Agency or County Gov't County/NYC Certification Statement

CFR-i | CFR-ii/iiA | CFR-iii

ITEM DESCRIPTION	
Provider Agency Name	Any Agency
Provider Agency Address Line 1	24 Philipp St
Provider Agency Address Line 2	
Provider Agency City	New York
Provider Agency State	New York
Provider Agency Zip Code	10003-1234
Provider Agency Code	
Provider Agency County	New York
School Code	
Provider Ownership Type	Not for Profit
Please check the box if the agency address changed from the prior reporting period.	☐
FEDERAL EMPLOYER ID NUMBER	01-2345678
Certified Financial Statement Period Start Date	01/01/2015
Certified Financial Statement Period End Date	12/31/2015
Contact Courtesy Title	Mrs.
Contact First Name	Sally
Contact Last Name	Sanders
Contact Telephone Number	212-355-7778 Ext. 123___
Contact Title	Controller
Contact E-mail Address	ssanders@anyagency.com
Contact FAX Number	212-355-4242 Ext. _____
Please check the box if the person to contact changed from the prior reporting period.	☐
Date Signed	10/14/2014
Director Courtesy Title	Mrs.
Director First Name	Mary
Director Last Name	Reynolds
Director Title	Executive Director
Director Phone Number	212-355-7778 Ext. 133___
Chief Executive Officer E-mail Address	meynolds@anyagency.com
Please check the box if the Chief Executive Officer changed from the prior reporting period.	☐
Claims Contact Courtesy Title	Ms.
Claims Contact First Name	Sally
Claims Contact Last Name	Sanders
Claims Contact Phone Number	212-355-5555 Ext. 123___
Claims Contact Title	Controller
Claims Contact E-mail Address	ssanders@anyagency.com
Please check the box if the claims contact changed from the previous submission.	☐

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

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.

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.

Notes:

- Page 1 of the sample.

CFR-ii/iiA Accountant's Report

Provider Agency: 10000 - Any Agency
Reporting Period: 1/1/2016 - 12/31/2016
Submission Type: Full

SCHEDULE CFR - i/ii/iiA/iii

Agency Identification and Certification Statement
Independant Accountant's Report - Voluntary Agency or County/NYC Certification Statement

CFR-i | CFR-ii/iA | CFR-iii

ITEM DESCRIPTION	
Date of report (Enter date of the audit report on the financial statement)	06/10/2014
CPA Name	Charles Salerno
Firm Name	C.Salerno Associates, CPA
CPA Address Line 1	66 Wall Street
CPA Address Line 2	
CPA City	Homer
CPA State	NY
CPA Zip Code	13222-___
CPA Telephone Number	315 222-3535 Ext. ____
Date CFR ii signed	10/10/2104
CPA Firm Reg. Number	

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

Notes:

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

CFR-ii/iiA Accountant's Report

- CFR-ii when 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.

Notes:

- Page 2 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.

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.

Notes:

CFR-iii County/New York City Certification Statement

Provider Agency: 10000 - Any Agency
Reporting Period: 1/1/2016 - 12/31/2016
Submission Type: Full

SCHEDULE
CFR - i/ii/iiA/iii

Agency Identification and Certification Statement
Independant Accountant's Report - Voluntary Agency or County Gov't
County/NYC Certification Statement

CFR-i | CFR-ii/iiA | CFR-iii

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

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

Notes:

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

CFR-iii County/NYC Certification Statement cont.

- 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 3 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."

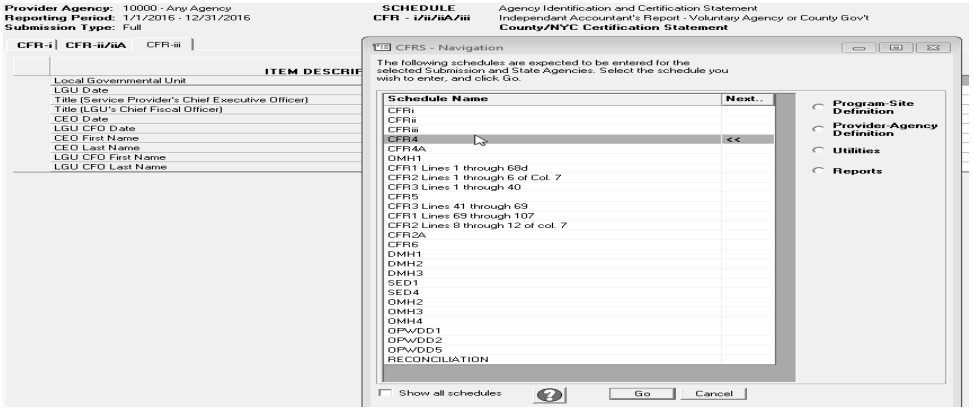
CFR-iii County/NYC Certification Statement cont.

- 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:

- Click 'Save' and 'Go To' to proceed.

CFRS Navigation Box



Notes:

- The CFRS Navigation box will appear highlighting the next recommended schedule to be completed.
- Schedules can be completed in any order, however data will not be seen until the feeder schedule is completed.
- Click "Go" to proceed.

CFR-4 Personal Services – Program Site

Provider Agency: 10000 - Any Agency
Reporting Period: 1/1/2016 - 12/31/2016
Submission Type: Full

SCHEDULE CFR - 4

Personal Services

State Agency: 1 - OMH
Program: 2100 (00) - Clinic Treatment
Site: 1111052 - Bunn 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 35	37.5	40	Other	Hours Paid	FTE	Amount Paid	State Agency Total for all programs Hours Paid	FTE	Amount Paid
102 - Housekeeping and Maintenance	☑	☐	☐		236	0.130	3,708	236	0.130	3,708
318 - Psychiatrist	☐	☐	☑		841	0.404	78,843	841	0.404	78,843
324 - Social Worker, Licensed (LMSW, LCSW)	☑	☐	☐		3,812	2.095	145,533	3,812	2.095	145,533
325 - Social Worker Master's Level (MSW)	☑	☐	☐		1,157	0.636	45,123	1,157	0.636	45,123
Invalid position: 343 - Intake/Screening	☑	☐	☐		460	0.253	9,605	460	0.253	9,605
501 - Program or Site Director	☑	☐	☐		900	0.495	36,458	900	0.495	36,458
505 - Office Worker	☑	☐	☐		2,456	1.349	47,745	2,456	1.349	47,745
520 - Staff Training	☑	☐	☐		127	0.070	6,001	127	0.070	6,001
590 - Other Program Administration Staff	☑	☐	☐		126	0.069	5,533	126	0.069	5,533
Total 'Hours Paid', 'FTE', and 'Amount Paid' for Positions					10,115	5.501	378,549			

Go To... | Save | Validate | Cancel | Add | Delete | Close

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.

CFR-4 Personal Services – Agency Administration

Provider Agency: 10000 - Any Agency
Reporting Period: 1/1/2016 - 12/31/2016
Submission Type: Full

SCHEDULE CFR - 4

Personal Services

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

Position	Standard Workweek 35	37.5	40	Other	Hours Paid	FTE	Amount Paid
601 - Executive Director/Chief Executive Officer	☐	☐	☑		2,080	1.000	225,000
602 - Assistant Executive Director	☐	☐	☑		2,080	1.000	195,000
603 - Comptroller/Controller	☐	☐	☑		2,080	1.000	110,000
604 - Director of Division	☐	☐	☑		4,160	2.000	250,000
606 - Accountant (Agency Administration)	☐	☐	☑		4,160	2.000	70,000
609 - Computer/Data/Statistical Specialist	☐	☐	☑		2,080	1.000	90,000
612 - Administrative Assistant	☑	☐	☐		1,820	1.000	45,000
621 - Utilization Review/Quality Assurance	☐	☐	☑		2,080	1.000	85,000
Total 'Hours Paid', 'FTE', and 'Amount Paid' for Positions					20,540	10.000	1,070,000

Go To... | Save | Validate | Cancel | Add | Delete | Close

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.

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.

Notes:

- Pages 38-47 of the sample.
- CFR-4 is included in all CFR submission types.
- NYS agency specific and shared program specific CFR-4s are prepared for staff providing program services.
- Agency administration staff is reported in a single column on a separate schedule CFR-4. All agency administration staff is reported in this column regardless of the size of the NYS agency programs in relation to the total agency.

CFR-4 Personal Services cont.

- Only personal services related to employees of your agency are reported on this schedule. Individuals that receive W-2's are considered to be employees.
- Position Title Codes may be specific to NYS agencies or program types.
- Position titles are listed in Appendix R. The positions are functional titles, and may not match the corporate titles used by your agency

Notes:

- 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.
- Individuals receiving 1099 tax forms are considered to be independent contractors.

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

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

Notes:

- 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.

CFR-4 Personal Services

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

Notes:

Calculation of FTEs

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

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

Notes:

- 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.
- The software does all the calculations for you.

CFR-4 Personal Services

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

Notes:

CFR-4A Contracted Direct Care and Clinical Personal Services

Provider Agency: 10000 - Any Agency
Reporting Period: 1/1/2016 - 12/31/2016
Submission Type: Full

SCHEDULE CFR - 4A

Contracted Direct Care and Clinical Personal Services

State Agency: 2 - OPWDD
Program: 0227 (00) - HCBS Site Based Prevocational Service
Site: 1539227 - HCBS Conseling Center (0227 00)

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
Total 'Hours Paid' and 'Amount Paid' for Positions	**3,436**	**71,203**

Go To... | Save | Validate | Cancel | Add | Delete | Close

Notes:

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

CFR-4A Contracted Direct Care and Clinical Personal Services

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

Notes:

- Pages 48-52 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.

CFR-1 General Information

Provider Agency: 10000 - Any Agency
Reporting Period: 1/1/2016 - 12/31/2016
Submission Type: Full

SCHEDULE CFR - 1

Program/Site Data

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

General Information | Expenses | Revenues

Line No.	ITEM DESCRIPTION	Cost Codes	Value
	SECTION A: GENERAL INFORMATION		
1	Program Type	00070	Clinic Treatment
2	Program Code (Program Code Index)	00010	2100 (00)
3	Program/Site Identification Number	00050	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	0025781
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	00120	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

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.

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

- Data on lines 1 through 6 and 8 carries forward from the program site definition screen.
- For Medicaid eligible programs report both the Medicaid Provider Agreement Number on Line 7(a)

  and

  National Provider ID Number (NPI) on Line 7(b).
- Both numbers should be associated with the program site being reported.

Notes:

- Starts on Page 4 of the sample.
- CFR-1 is only included in Full CFR submission types.
- CFR-1 is a state agency specific, program site/shared program specific schedule.

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

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

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.

CFR-1 Expenses

Provider Agency: 10000 - Any Agency
Reporting Period: 1/1/2016 - 12/31/2016
Submission Type: Full

SCHEDULE CFR - 1 — Program/Site Data

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

General Information | Expenses | Revenues

Line No.	ITEM DESCRIPTION	Cost Codes	Value
	SECTION B: EXPENSES		
	PERSONAL SERVICES		
16	Personal Services-Program/Site & Program Admin	11999	378,549
17	Vacation Accruals-Program/Site & Program Admin	12999	
	FRINGE BENEFITS		
18	Mandated Fringe Benefits	13200	36,957
19	Non-Mandated Fringe Benefits	13300	64,302
20	Total Fringe Benefits (Sum Lines 18 & 19)	13999	101,259
	OTHER THAN PERSONAL SERVICES (OTPS)		
21	Food	14010	
22	Repairs and Maintenance	14020	21,412
23	Utilities	14030	25,737
24	Transportation Related - Participant	14040	
25	Staff Travel	14250	120
26	Participant Incidentals	14050	4,804
27	Expensed Adaptive Equipment (OPWDD and SED only)	14070	
28	Expensed Equipment	14080	1,768
29	Sub-Contract Raw Materials	14090	
30	Participant Wages - Non-Contract	14100	
31	Participant Wages-Contract	14110	
32	Participant Fringe Benefits	14120	
33	Section 43.04 Services Assessment (OPWDD only)	14130	
34	Staff Development	14140	3,628
35	Contracted Direct Care and Clinical Personal Services (from CFR-4A)	14150	71,885
36	Supplies and Materials - Non-Household	14160	8,748
37	Household Supplies	14170	3,524
38	Telephone, Cable and Internet	14190	7,911
39	Insurance - General	14260	3,182

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.

CFR-1 Expense Categories

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

Notes:

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
  - All agencies require you to report only one figure on the Insurance General line.

Notes:

CFRS Software Line Details Example

General Information | Expenses | Revenues

Line No.	ITEM DESCRIPTION	Cost Codes	Value
36	Supplies and Materials - Non-Household	14160	8,748
37	Household Supplies	14170	3,524
38	Telephone, Cable and Internet	14190	7,911
39	Insurance - General	14260	3,182
* 40	Other (Detail Required)	14998	7,692
41	Total Other Than Personal Services (Sum Lines 21-40)	14999	160,411
	EQUIPMENT - PROVIDER PAID		
42	Lease/Rental Vehicle	15010	1,600
43	Lease/Rental Equipment	15020	1,000
44	Depreciation - Vehicle	15040	
45	Depreciation - Equipment	15050	
46	Interest - Vehicle	15070	
* 47	Other (Detail Required)	15998	
48	Total Equipment (Sum Lines 42-47)	15999	2,600
	PROPERTY - PROVIDER PAID		
49	Lease/Rental - Real Property	16010	68,620
50	Leasehold/Leasehold Improvements	16020	
51	Depreciation - Building	16030	
52	Depreciation - Building/Land Improvements	16040	
53	Mortgage/Cap Imprv Interest (Report MCFFA Bond Int. on Line 59)	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)	16998	
63	Total Property-Provider Paid (Sum of Lines 49-62)	16999	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 #)	19050	69,183
* 66	Adjustments/Non-Allowable Costs (Detail Required)	19030	3,000
67	Total Prog/Site Costs (Sum lines 29, 48, 63-65 minus 66)	19060	781,305
	OPWDD Only - Informational		
68a	Other Than To/From Transportation Allocation	19101	
68b	To/From Transportation Allocation	19102	
68c	ICF/IID SED Contract Liability	19103	
68d	Program Administration Property	19104	

CFRS - Line Details

CFRS Line Details

Enter Details for line Number: 40

For schedule CFR - 1

Default blank 'Detail Value' to: Zero N/A

Description	Detail Value
Atypical Antipsychotic Meds-OMH RTF	
Contracted Support Personal Services	
Contracted Prog Admin Personal Srv	
Purchased PROS Rehab and Supt Srv	
Other Psychotropic Meds-OMH RTF	
All Other Prescription Meds-OMH RTF	
Data Processing	769
Service Dollars	
Metropolitan Commuter Mobility Tax	

Worksheet Total: 7,692

Add | Save | Delete | Close

Notes:

- Data entered in line details boxes are shown on the Worksheet/Other Details section, pages 86-101 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.”

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:

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:

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.

Notes:

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

Provider Agency: 10000 - Any Agency
Reporting Period: 1/1/2016 - 12/31/2016
Submission Type: Full

SCHEDULE CFR - 1

Program/Site Data

State Agency: 2 - OPWDD
Program: 0227 (00) - HCBS Site Based Prevocational Service
Site: 1539227 - HCBS Conseling Center (0227 00)

General Information | Expenses | Revenues

Line No.	ITEM DESCRIPTION	Cost Codes	Value
36	Supplies and Materials - Non-Household	14160	113,294
37	Household Supplies	14170	
38	Telephone, Cable and Internet	14190	21,663
60	MCFFA/DASNY Administration Fees	16130	
61	Maintenance in Lieu of Rent (LGU Only)	16140	
* 62	Other (Detail Required)	16998	
63	Total Property-Provider Paid (Sum of Lines 49-62)	16999	303,019
TOTALS			
64	Total Operating Costs (Sum lines 16,17,20,41 minus 29)	19010	4,400,186
	Ratio Value		0.107946
65	Agency Admin. Alloc.* (Line 64 times ##)	19050	474,983
* 66	Adjustments/Non-Allowable Costs (Detail Required)	19030	
67	Total Prog/Site Costs (Sum lines 29, 48, 63-65 minus 66)	19060	5,361,625
OPWDD Only - Informational			
68a	Other Than To/From Transportation Allocation	19101	
68b	To/From Transportation Allocation	19102	1,200,000
68c	ICF/IID SED Contract Liability	19103	
68d	Program Administration Property	19104	

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

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.

NEW YORK STATE OF OPPORTUNITY. Office of Mental Health | Office for People With Developmental Disabilities | Office of Alcoholism and Substance Abuse Services | State Education Department

CFR-1 Expenses – CFR-1.4

Lines 68a & 68b: OPWDD Only

Transportation Allocation

- If the agency’s Medicaid rate for Day Hab or PreVoc includes funding for to/from transportation services, then the transportation expenses as reported on programs 0670 and/or 0880 are allocated here, on line 68b

NEW YORK STATE OF OPPORTUNITY. Office of Mental Health | Office for People With Developmental Disabilities | Office of Alcoholism and Substance Abuse Services | State Education Department

Notes:

- Page 13 of the sample

NEW YORK STATE OF OPPORTUNITY. Office of Mental Health | Office for People With Developmental Disabilities | Office of Alcoholism and Substance Abuse Services | State Education Department

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: 1/1/2016 - 12/31/2016
Submission Type: Full

SCHEDULE CFR - 1 — Program/Site Data

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

General Information | Expenses | Revenues

Line No.	ITEM DESCRIPTION	Cost Codex	Value
70	SSI and SSA	20020	
71	Home Relief/Public Assistance	20030	
72a	Medicaid Fee for Service	20045	
72b	Medicaid Managed Care	20050	
73	Medicare	20060	66,627
74	Other Third Parties	20070	
75	OPWDD Residential Room and Board/NYS OPTS	20080	
76	Transportation, Medicaid	20090	
* 77	Transportation, Other (Detail Required)	20100	
* 78	Sales: Contract Total	21070	
* 79	Federal Grants (Detail Required)	22040	
* 80	State Grants (Detail Required)	22030	
81	LTSE Income Total (OMH and OPWDD only)	22080	
82	SNAP (OASAS, OPWDD), Food Revenue (SED Only)	22160	
83	Gifts, Legacies, Bequests, Donations	22010	
84	Section 202/8/811 HUD Funds	22020	
85	Interest/Dividend Income	22050	
86	Prior Period Rate Adjustments	22090	
87	Excessive Teacher Turnover Prevention Grant (SED only)	22100	
88	LDSS County Revenue (SED only)	22110	
89	4402 Revenue (School District In-State)(SED only)	22120	
90	Department of Health Chapter 429 Revenue (SED only)	22130	
91	4408 Revenue (School District)(SED only)	22140	
92	4410 Revenue (Preschool) (SED only)	22150	
93	Net Deficit Funding (State & LGU Funding only)	20110	
* 94	Other Revenue (Detail Required)	22998	10,000
95	Gross Revenues (Sum Lines 69-94)	23999	96,413
GAAP ADJUSTMENTS TO REVENUE			
96	Participant Allowance	24010	
97	Provision for Bad Debts - Revenue Deduction	24040	
* 98	Other (Detail Required)	24996	
99	Total GAAP Adjustments (Sum Lines 96-98)	24997	0
100	Net GAAP Revenues (Line 95 minus 99)	24998	96,413
NON-GAAP ADJUSTMENTS TO REVENUE			
101	Exempt Contract Income	24050	
102	Exempt LTSE Income	24060	0
103	Net Deficit Funding	24070	0
* 104	Other (Detail Required)	24080	
105	Total NON-GAAP Adjustments (Sum Lines 101-104)	24097	0
106	TOTAL ADJ. TO REVENUE (Sum Lines 99 & 105)	24999	0
107	TOTAL NET REVENUES (Line 95 minus 106)	25999	96,413

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

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.

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.

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.

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.

Notes:

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"

Notes:

- Page 9 of the sample.

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.

Notes:

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

CFR-1 Revenues – Other Lines

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

Notes:

CFR-2 Agency Fiscal Summary

New York State - Consolidated Fiscal Reporting System --(2016C27) - [CFR-2]

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

Provider Agency: 10000 - Any Agency
Reporting Period: 1/1/2016 - 12/31/2016
Submission Type: Full

SCHEDULE CFR - 2

Agency Fiscal Summary

Schedule Data

Line No.	COLUMN NUMBER / ITEM DESCRIPTION	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	10,380,325	1,684,071	1,003,128	3,097,546	895,580	0	3,700,000
2	Vacation Leave Accruals	32999	187,246	18,702	2,842	-312	7,064	0	158,950
3	Fringe Benefits	33999	2,709,458	510,341	271,023	649,680	152,414	0	1,126,000
4	OTPS	34999	3,777,248	512,104	286,668	1,933,387	37,149	0	1,007,940
5	Equipment-Provider Paid	35999	564,971	30,994	4,115	189,374	6,488	0	334,000
6	Property-Provider Paid	36999	1,472,359	110,042	109,775	303,315	74,227	0	875,000
7	Net Agency Admin.	38050	1,711,406	294,176	168,791	483,631	117,899	0	646,909
8	Adj./Non-Allow. Costs	38030	1,824	0	1,000	0	324	0	500
9	Total Adj. Expenses	38999	20,801,189	3,160,430	1,845,342	6,656,621	1,290,497	0	7,848,299
	REVENUES								
10	Gross Revenues	40999	20,695,786	3,243,755	1,922,559	6,769,105	971,022	0	7,789,345
11	GAAP Adj. to Revenue	43999	0	0	0	0	0	0	0
12	Net GAAP Revenues	44999	20,695,786	3,243,755	1,922,559	6,769,105	971,022	0	7,789,345

Go To... Save Validate Cancel Delete Close

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.

CFR-2 Agency Fiscal Summary cont.

- CFR-2 captures the expenses and revenues for the entire agency.
- Totals for each NYS agency are displayed in separate columns.
- Your agencies activities, not inclusive of our programs, are to be reported in column 7 (Other Programs).

Notes:

- Page 34 of the sample.
- Full & Abbreviated CFRs only – Not required for Article 28 Abbreviated or Mini-Abbreviated CFRs.
- Agency-wide schedule.

CFR-2 Agency Fiscal Summary cont.

- 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
- The provider agency totals reported in column 1 will be compared to your financial statement totals. If the reporting periods are the same, any discrepancies will need to be explained in the reconciliation.

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.

CFR-2 Agency Fiscal Summary cont.

- A Reconciliation Statement is not required if the CFR reporting period and the financial statement period are different.
- Reconciliation Statements must be created using approved CFR software. Paper copies will not be accepted!
- 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.

Notes:

- Page 85 of the sample.

CFR-2 Reconciliation Statement - Expenses

Provider Agency: 10000 - Any Agency
Reporting Period: 1/1/2016 - 12/31/2016
Submission Type: Full

Reconciliation of Revenues and Expenses

Reconciliation of Expenses and Losses | **Reconciliation of Revenues and Gains**

ITEM DESCRIPTION	Value
Total Expenses and Total Losses from Financial Statements	21,459,000
Additions:	10,525
Subtractions:	665,245
Total adjustments:	-654,720
Adjusted Financial Statement Expenses	20,804,280
CFR-2, Col. 1, line 9	20,801,189
CFR-2, Col. 1, line 8	1,824
CFR-3, line 41	1,200
Total CFR Expenses	20,804,213
Difference	67

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

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.

CFR-2 Reconciliation Statement - Revenues

Provider Agency: 10000 - Any Agency
Reporting Period: 1/1/2016 - 12/31/2016
Submission Type: Full

Reconciliation of Revenues and Expenses

Reconciliation of Expenses and Losses | Reconciliation of Revenues and Gains

ITEM DESCRIPTION	Value
Total Revenue and Total Gains from Financial Statements	20,685,005
Additions:	10,830
Subtractions:	0
Total Adjustments:	10,830
Adjusted Financial Statement Revenues	20,695,835
Total agency Revenues from CFR-2, Col. 1, line 12	20,695,786
Difference	49

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

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.

CFR-2A

- 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.
- The CFR-2A has been added to the Supplementary Information paragraph of the CFR-ii/iia, as a reviewable schedule.

Notes:

CFR-2A

Line No.	COLUMN NUMBER ITEM DESCRIPTION	1 Value	2	3	4
	Section A: Reports				
1	Year End Date of Financial Statements	12/31/2015			
2	CPA or Audit Firm (skip if statements are not audited or reviewed)	CPA's Firm Name			
3	Opinion--use drop-down (skip if statements are not audited)	Qualified			
4	Type of Financial Statements	Consolidated			
	Section B: Statement of Financial Position/Balance Sheet				
5	Cash and Cash Equivalents	4,075,441			
6	Accounts Receivable, net	2,332,239			
7	Related Party Receivables	120,000			
8	Investments	1,340,492			
9	Property & Equipment, net	76,355,725			
10	Total Assets	86,436,920			
11	Accounts Payable and Accrued Liabilities	5,153,464			
12	Debt-Current portion	2,000,010			
13	Long-term Debt, net of current portion	44,778,597			
14	Total Liabilities	53,637,232			
15	Total Current Assets	6,407,680			
16	Total Current Liabilities	5,153,464			
17	Retained Earnings, beginning of the year				
18	Retained Earnings, end of the year				
		Total	Unrestricted	Temporarily Restricted	Permanently Restricted
19	Net Assets /Stockholder's Equity, beginning of the year	8,885,968	8,885,968		
20	Change in Net Assets /Net income or Net Deficit/Net Loss	1,652,963	1,652,963		
21	Other Changes in Net Assets/Other Comprehensive Income	2,478,304	2,478,304		
22	Net Assets/Stockholder's Equity, end of the year	22,240,757	22,240,757		
	Section C: Statement of Activities/Income Statement				
23	Total Revenue and Total Gains	20,685,005	20,685,005		
24	Management and General	1,711,406			
25	Interest Expense	12,000			
26	Income Tax Expense	0			
27	Total Expenses and Total Losses	21,459,000	21,459,000		
28	**Supplemental Information (See Instructions)**				
	A. The aggregate of all items included in Line 23 (Total Revenue and Total Gains).	20,685,005			
	B. The aggregate of all items included in Line 27 (Total Expenses and Losses).	21,459,000			
	Section D - Line of Credit & Debt				
	Operating Capital	Line of Credit 1	Line of Credit 2	Line of Credit 3	
29	Maximum Borrowing Potential	0			

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

Notes:

Let's take a Break!

Notes:

CFR-3 Agency Administration

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

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

Notes:

- Pages 36-37 of the sample.
- Full CFRs only.
- Agency-wide schedule.

CFR-3 Agency Administration cont.

Agency administration consists of the costs associated with:

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

Notes:

- 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.

CFR-3 Agency Administration cont.

Provider Agency: 10000 - Any Agency
Reporting Period: 1/1/2016 - 12/31/2016
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.)	11998	1,070,000
2	Vacation Leave Accruals	12998	7,555
	FRINGE BENEFITS		
3	Mandated Fringe Benefits	13201	295,000
4	Non-Mandated Fringe Benefits	13301	48,000
5	Total Fringe Benefits (Sum Lines 3-4)	13998	343,000
	OTHER THAN PERSONAL SERVICES (OTPS)		
6	Audit/Legal	14200	103,326
7	Utilities	14210	3,097
8	Telephone, Cable and Internet	14220	5,362
9	Repairs and Maintenance	14021	18,643
10	Office Supplies and Postage	14161	7,130
11	Organizational Expense	14230	0
12	Interest - Working Capital	14240	8,323
13	Expensed Equipment	14081	0
* 14	Contracted Personal Services	14151	33,598
15	Staff Travel	14251	5,178
16	Insurance - General	14261	0
* 17	Other (Detail Required)	14997	81,872
18	Total OTPS (Sum Lines 6-17)	14996	266,529

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

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.

NEW YORK STATE OF OPPORTUNITY. Office of Mental Health | Office for People With Developmental Disabilities | Office of Alcoholism and Substance Abuse Services | State Education Department

CFR-3 Agency Administration cont.

Provider Agency: 10000 - Any Agency
Reporting Period: 1/1/2016 - 12/31/2016
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	1,200
20	Lease/Rental - Equipment	15030	0
21	Depreciation - Vehicle	15041	0
22	Depreciation - Equipment	15060	0
23	Interest - Vehicle	15071	0
* 24	Other (Detail Required)	15997	0
25	Total Equipment (Sum Lines 19-24)	15996	1,200
	PROPERTY - PROVIDER PAID		
26	Lease/Rental - Real Property	16011	0
27	Leasehold/Leasehold Improvements	16021	0
28	Depreciation - Building	16031	1,749
29	Depreciation - Building/Land Improvements	16050	12,648
30	Mortgage Interest	16061	0
31	Mortgage Expenses	16071	0
32	Insurance - Property & Casualty	16081	0
33	Real Estate Taxes	16091	8,953
34	Maintenance in Lieu of Rent (LGU only)	16141	0
35	Interest on Capital Indebtedness	16101	0
* 36	Other (Detail Required)	16997	962
37	Total Property (Sum Lines 26-36)	16996	24,312

38	Parent Agency Administration Allocation	19070	0
39	County Wide Cost Allocation (LGU Only)	19080	0
40	Total Agency Administration (Sum Lines 1,2,5,18,25,37,38,39)	19090	1,712,606
* 41	Adjustments/Non-Allowable Costs (Detail Required)	19031	1,200
42	Net Agency Administration (Line 40 minus 41)	19998	1,711,406

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

NEW YORK STATE OF OPPORTUNITY. Office of Mental Health | Office for People With Developmental Disabilities | Office of Alcoholism and Substance Abuse Services | State Education Department

Notes:

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

NEW YORK STATE OF OPPORTUNITY. Office of Mental Health | Office for People With Developmental Disabilities | Office of Alcoholism and Substance Abuse Services | State Education Department

CFR-3 Expense Categories

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

Notes:

- 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.

CFR-3 Agency Administration – CFR-3.1

- Line 6: Audit/Legal/Accounting – The cost of other accounting services such as payroll services and CFR audit costs.
- Line 14: Contracted Personal Services such as Management Consulting Services, IT Support and more.
  - Items with a cost in excess of $5,000 must be listed in the worksheet separately by description and amount.
  - Items costing less than $5,000 each may be aggregated and listed as ‘All items less than $5,000’.

Notes:

- Costs to develop internal-use software during the application development stage are capitalized, not included on this line
  - 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
  - All agencies require you to report only one figure on the Insurance General line.

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:

CFR-3 Agency Administration cont.

Provider Agency: 10000 - Any Agency
Reporting Period: 1/1/2016 - 12/31/2016
Submission Type: Full

SCHEDULE CFR - 3 Agency Administration

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

Line No.	ITEM DESCRIPTION	Cost Codes	Value
	CALCULATION OF OPERATING COSTS		
43	OASAS Subtotal	19110	2,725,218
44	OMH Subtotal	19120	1,563,661
45	OPWDD Subtotal	19130	4,480,301
46	SED Subtotal	19140	1,092,207
47	Shared Programs Subtotal	19150	0
48	Other Programs Subtotal	19160	5,992,890
49	Total Agency Operating Costs	19170	15,854,277
	CALCULATION OF RATIO VALUE FACTOR		
50	Net Agency Administration (CFR-3, Line 42)	19999	1,711,406
51	Total Agency Operating Costs (CFR-3, Line 49)	19171	15,854,277
52	Ratio Value Factor (Line 50 divided by Line 51)	19180	0.107946
	ALLOCATION OF AGENCY ADMINISTRATION USING RATIO VALUE		
53	OASAS Allocation (line 43 x line 52)	19210	294,176
54	OMH Allocation (line 44 x line 52)	19220	168,791
55	OPWDD Allocation (line 45 x line 52)	19230	483,631
56	SED Allocation (line 46 x line 52)	19240	117,899
57	Shared Programs Allocation (line 47 x line 52)	19250	0
58	Other Programs Allocation (line 48 x line 52)	19260	646,909
59	Total Agency Administration (sum lines 53 - 58)	19270	1,711,406
	CALCULATION OF ADJUSTED OPERATING COSTS		
60	OASAS Adjusted Subtotal	19310	2,725,218
61	OMH Adjusted Subtotal	19320	1,563,661
62	OPWDD Adjusted Subtotal	19330	4,480,301
63	SED Adjusted Subtotal	19340	1,092,207
64	Shared Programs Adjusted Subtotal	19350	0
	CALCULATION OF ADJUSTED RATIO VALUE FACTOR		
65	OASAS Ratio Value Factor (line 53 divided by line 60)	19410	0.107946
66	OMH 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	SED 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

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

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.

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.

Notes:

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

CFR-3 Ratio Value Allocation – CFR-3.2

STEP 1:

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

STEP 2:

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

Notes:

- 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.

Agency Admin Worksheet For Abbreviated Filers

Ratio Value

Line No.	ITEM DESCRIPTION	Cost Codes	Value
	CALCULATION OF OPERATING COSTS		
1	OASAS Subtotal	19110	0
2	OMH Subtotal	19120	454,722
3	OPWDD Subtotal	19130	0
4	SED Subtotal	19140	0
5	Shared Programs Subtotal	19150	0
6	Other Programs Subtotal	19160	26,676,176
7	Total Agency Operating Costs	19170	27,130,898
	CALCULATION OF RATIO VALUE FACTOR		
8	Net Agency Administration	19999	3,843,595
9	Total Agency Operating Costs (Line 7)	19171	27,130,898
10	Ratio Value Factor (Line 8 divided by Line 9)	19180	0.141669
	ALLOCATION OF AGENCY ADMINISTRATION USING RATIO VALUE		
11	OASAS Allocation (line 1 x line 10)	19210	0
12	OMH Allocation (line 2 x line 10)	19220	64,420
13	OPWDD Allocation (line 3 x line 10)	19230	0
14	SED Allocation (line 4 x line 10)	19240	0
15	Shared Programs Allocation (line 5 x line 10)	19250	0
16	Other Programs Allocation (line 6 x line 10)	19260	3,779,175
17	Total Agency Administration (sum lines 11 - 16)	19270	3,843,595
	CALCULATION OF ADJUSTED OPERATING COSTS		
18	OASAS Adjusted Subtotal	19310	0
19	OMH Adjusted Subtotal	19320	454,722
20	OPWDD Adjusted Subtotal	19330	0
21	SED Adjusted Subtotal	19340	0
22	Shared Programs Adjusted Subtotal	19350	0
	CALCULATION OF ADJUSTED RATIO VALUE FACTOR		
23	OASAS Ratio Value Factor (line 11 divided by line 18)	19410	0.000000
24	OMH Ratio Value Factor (line 12 divided by line 19)	19420	0.141669
25	OPWDD Ratio Value Factor (line 13 divided by line 20)	19430	0.000000
26	SED Ratio Value Factor (line 14 divided by line 21)	19440	0.000000
27	Shared Programs Ratio Value Factor (line 15 divided by line 22)	19450	0.000000

Go To... Save Validate Cancel Delete Close

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 on line 8.
- The software does the rest!

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:

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 both questions is No, click "Save", "Close", "Go To" to proceed to the CFR-6.

Notes:

- Page 54 of the sample.
- An agency-wide schedule to be completed for Full, Abbreviated and Mini-Abbreviated CFRs only – Not required for Article 28 Abbreviated CFRs.
- Related party transactions are know as less-than-arms-length transactions and usually involve a situation where one party has the ability to significantly influence management or operating policies of the other. Accounting standards require disclosure in the financial statements for some of these transactions. Additional detail is available in Section 18.0 of the CFR Manual.
- CFR-5 has 4 sections (A - D). Sections B – D are accessed by tabs.
- If the answer to both questions is No, click "Save", "Close", "Go To" then "Go" to proceed to the CFR-6.

CFR-5 Transactions with Related Organizations/Individuals

- If the answer to Question #1 is "Yes", Section B must be completed.
- For any lease/rental agreement reported in Section B, actual costs to the related party ***must*** be detailed in Section C.
  - Only the lesser of actual costs or fair market value are allowable costs for reimbursement in Section B.
  - Adjustments to allowable costs ***must*** be carried forward to CFR-1, line 66, CFR-3, line 41 and DMH-1, line 11. (Negative adjustments are ***not*** carried forward).

Notes:

If Section B contains lease/property related transactions Section C must be completed.

CFR-5 Transactions with Related Organizations/Individuals

Provider Agency: 10000 - Any Agency
Reporting Period: 1/1/2016 - 12/31/2016
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

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.**

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

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

Go To... | Save | Validate | Cancel | Add | Delete | Close

Notes:

- If the answer to Question #1 is Yes, open Section B must be completed.
- Column 3 is a dropdown box. Select the 3 most affected areas.
- Column 6 is a dropdown box. Select the appropriate relationship.
- For rent/lease transactions, column 8 is determined from the completion of Section C.
- Column 9 is calculated. Any portion of the transaction that is non-allowable must be transferred to CFR-1, line 66, CFR-3, Line 41 and DMH-1, line 13.

CFR-5 Transactions with Related Organizations/Individuals

Provider Agency: 10000 - Any Agency
Reporting Period: 1/1/2016 - 12/31/2016
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
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.**

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	ID - 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

Add Save Delete Close

Go To... Save Validate Cancel Add Delete Close

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.
- Data for Section C, Column 8 is entered through a line details box.
- Column 9 is a calculated field. This total needs to be manually input on the Section B, Column 8.

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

State Agency: 1 - OMH **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 59)	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)	16998	
63	Total Property-Provider Paid (Sum of Lines 49-62)	16999	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 #)	19050	69,183
* 66	Adjustments/Non-Allowable Costs (Detail Required)	19030	1,000
67	Total Prog/Site Costs (Sum lines 29, 48, 63-65 minus 66)	19060	781,305
OPWDD Only - Informational			
68a	Other Than To/From Transportation Allocation	19101	
68b	To/From Transportation Allocation	19102	
68c	ICF/IID 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

Add Save Delete Close

Notes:

- Pages 7 & 53 of the sample.
- Screen shot of $1,000 adjustment to allowable costs from CFR-5, Section B entered on CFR-1, Line 66.
- After data entry for all tabs has been completed click "Save", "Close", "Go To" then "Go" to proceed.

CFR-5 Transactions with Related Organizations/Individuals

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

Notes:

CFR-5 Transactions with Related Organizations/Individuals

Provider Agency: 10000 - Any Agency
Reporting Period: 1/1/2016 - 12/31/2016
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

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	2	3	4	5	6	7		8
Line #	Trans ID	Name of Related Party/Individual	Street address	City,State	Type of Financial Support/Aid	Funding To	Funding From	Funding To/From Amount
1	1	Marcus Welby	242 West 42nd St	New York	loan	☐	☑	5,000

Go To... | Save | Validate | Cancel | Add | Delete | Close

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.

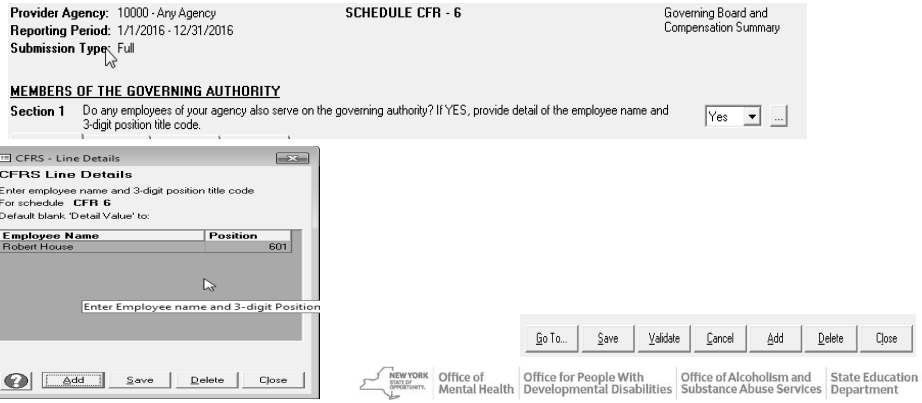
CFR-6 Governing Board and Compensation Summary

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

Notes:

- Page 54 of the sample.
- An agency-wide schedule to be completed for Full & Abbreviated CFRs only – Not required for Article 28 Abbreviated or Mini-Abbreviated CFRs.
- 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.

CFR-6 Governing Board and Compensation Summary



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.

CFR-6 Governing Board and Compensation Summary

- Section 2 only includes compensation paid to individuals in their capacity as officers, directors or trustees of your agency's Board of Directors.

Notes:

- 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.

CFR-6 Governing Board and Compensation Summary

Provider Agency: 10000 - Any Agency
Reporting Period: 1/1/2016 - 12/31/2016
Submission Type: Full

SCHEDULE CFR - 6

Governing Board and Compensation Summary

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 5-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 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
1						0

Go To... | Save | Validate | Cancel | Add | Delete | Close

Notes:

- Data can be saved incrementally or after all data has been entered.
- Data for Items 1 & 2 are entered through a line details box.
- Fringe Benefits: Report the amounts paid for employment benefits (ie., Health Insurance) and received by all classes and categories of employees.
- Other Benefits: Report the cash value of awards, rewards, loans or other benefits made in lieu of or in addition to monetary compensation or regular fringe benefits.
- Total Compensation: Include salary, contracted payment amount, regular fringe benefits and other benefits.

CFR-6 Governing Board and Compensation Summary

- Section 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

Notes:

- Item 3: Includes the employees' annualized salary in addition to the amount actually paid.

CFR-6 Governing Board and Compensation Summary

Provider Agency: 10000 - Any Agency
Reporting Period: 1/1/2016 - 12/31/2016
Submission Type: Full

SCHEDULE CFR - 6

Governing Board and Compensation Summary

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.

	[1]	[2]		[3]	[4]	[5]	[6]	[7]	[8]	[9]
Line #	Name	Position title code. Check the box for multiple positions.		Amount paid	FTE	Annualized salary	Contracted payment amount	Total annualized salary and contracted payment	Fringe benefits	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 Executiv...	☐	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	Shirley Maldowny	604 - Director of Division	☐	125,000	1.000	125,000	0	125,000	44,995	0
6	Robert H Smith	604 - Director of Division	☐	125,000	1.000	125,000	0	125,000	42,647	0
7	Lewis Knowberry	603 - Comptroller/Control...	☐	110,000	1.000	110,000	0	110,000	34,100	0
8	Dennis Steele	609 - Computer/Data/St...	☑	76,500	0.850	90,000	0	90,000	29,703	0
9	Paul Ryan	621 - Utilization Review/...	☑	63,750	0.750	85,000	0	85,000	28,051	0

Go To... | Save | Validate | Cancel | Add | Delete | Close

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.

CFR-6 Governing Board and Compensation Summary

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.

	[1]	[2]		[3]	[4]	[5]	[6]	[7]	[8]	[9]
Line #	Name	Position title code. Check the box for multiple positions.		Amount paid	FTE	Annualized salary	Contracted payment amount	Total annualized salary and contracted payment	Fringe benefits	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 Executiv...	☐	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	Shirley Maldowny	604 - Director of Division	☐	125,000	1.000	125,000	0	125,000	44,995	0
6	Robert H Smith	604 - Director of Division	☐	125,000	1.000	125,000	0	125,000	42,647	0
7	Lewis Knowberry	603 - Comptroller/Control...	☐	110,000	1.000	110,000	0	110,000	34,100	0
8	Dennis Steele	609 - Computer/Data/St...	☑	76,500	0.850	90,000	0	90,000	29,703	0
9	Paul Ryan	521 - Utilization Review/...	☑	63,750	0.750	85,000	0	85,000	28,051	0

CFRS Line Details

Enter Details for line Number: 1

For schedule **CFR 6 Section 3**

☐ Sort County list by Code

Description	Detail Value
Auto Lease	1,200

Worksheet Total: 1,200

Go To... Save Validate Cancel Add Delete Close

Notes:

- Page 36 & 54 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.

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

Provider Agency: 10000 - Any Agency
Reporting Period: 1/1/2016 - 12/31/2016
Submission Type: Full

SCHEDULE CFR - 3 Agency Administration

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

Line No.	ITEM DESCRIPTION	Cost Codes	
	EQUIPMENT - PROVIDER PAID		
19	Lease/Rental - Vehicle	15011	1,200
20	Lease/Rental - Equipment	15030	0
21	Depreciation - Vehicle	15041	0
22	Depreciation - Equipment	15060	0
23	Interest - Vehicle	15071	0
* 24	Other (Detail Required)	15997	0
25	Total Equipment (Sum Lines 19-24)	15996	1,200
	PROPERTY - PROVIDER PAID		
26	Lease/Rental - Real Property	16011	0
27	Leasehold/Leasehold Improvements	16021	0
28	Depreciation - Building	16031	1,749
29	Depreciation - Building/Land Improvements	16050	12,648
30	Mortgage Interest	16061	0
31	Mortgage Expenses	16071	0
32	Insurance - Property & Casualty	16081	0
33	Real Estate Taxes	16091	8,953
34	Maintenance in Lieu of Rent (LGU only)	16141	0
35	Interest on Capital Indebtedness	16101	0
* 36	Other (Detail Required)	16997	962
37	Total Property (Sum Lines 26-36)	16996	24,312

38	Parent Agency Administration Allocation	19070	0
39	County Wide Cost Allocation (LGU Only)	19080	0
40	Total Agency Administration (Sum Lines 1,2,5,18,25,37,38,39)	19090	1,712,606
* 41	Adjustments/Non-Allowable Costs (Detail Required)	19031	1,200
42	Net Agency Administration (Line 40 minus 41)	19998	1,711,406

CFRS - Line Details

CFRS Line Details

Enter Details for line Number: **41**

For schedule **CFR - 3**

Default blank 'Detail Value' to: ☐ Zero ☐ N/A

Description	Line #	Detail Value
M Reynolds Auto Lease	19	1,200

Worksheet Total: 1,200

Add Save Delete Close

Go To... Save Validate Cancel Add Delete Close

Notes:

CFR-6 Governing Board and Compensation Summary

- Section 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 section 4 is $50,000
- Independent contractors may be individuals or firms.

Notes:

CFR-6 Governing Board and Compensation Summary

Provider Agency: 10000 - Any Agency
Reporting Period: 1/1/2016 - 12/31/2016
Submission Type: Full

SCHEDULE CFR - 6

Governing Board and Compensation Summary

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 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:

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

Go To... | Save | Validate | Cancel | Add | Delete | Close

Notes:

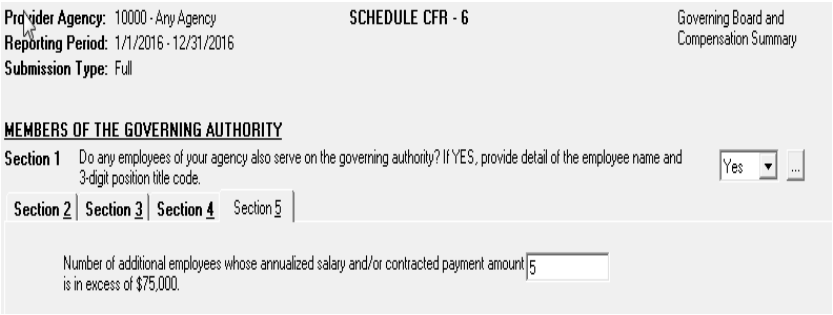
- Item 3 data is entered like CFR-4 & CFR-4A. Click “Add to open new lines for data entry”.
- Column 1: Enter contractor’s name.
- Column 2: Select the type of contracted service from the dropdown box.

CFR-6 Governing Board and Compensation Summary

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

Notes:

CFR-6 Governing Board and Compensation Summary



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.

Changes for 2016

- Any changes from the 2015 Manual to the 2016 Manual and forms are detailed in the 2016 CFR Transmittal Letter.
- The CFR Transmittal Letter is available online at:

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

Notes:

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

Supplemental Schedules and Important Notes for 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 2016

- Medicaid Managed Care, previously reported on CFR-1, line 74, is now being reported on CFR-1, line 72b.
- A new schedule titled CFR-2A 'Agency Fiscal Data' has been added and must be completed if financial statements are required.

Notes:

- The purpose of the schedule 2A is to collect data in a uniform manner so that each State agency will have data available for provider-specific fiscal analysis as well as industry-wide statistics. Instructions for completing Schedule CFR- 2A can be found in Section 14.0

General Changes for 2016 cont.

- ✓ 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.
- ✓ 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.
- ✓ Guidance on minimum audit/examination procedures has been added to Appendix AA.

Notes:

General Changes for 2016 cont.

- ✓ Section 2.0 of the CFR Manual was revised to state that financial statements must be submitted electronically via the internet as part of the CFRS upload process. Therefore, providers should no longer submit financial statements by mail or email.
- ✓ Section 14.0 of the CFR Manual, 'Reconciliation of Revenue and Expenses' 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.

Notes:

General Changes for 2016 cont.

- ✓ Section 15.0 of the CFR Manual was revised as follows:
  - Line 6: Line name 'Audit/Legal was revised to 'Audit/Legal/Accounting'
  - Line 38: additional guidance was added for reporting Parent Agency Administration Allocation.
- ✓ Line name 'Uncollectible Accounts receivable' was revised to 'Provision of Bad Debt – Revenue Deduction' on Schedule CFR-1, line 97; DMH-1, line 33; and DMH-2, line 32.

Notes:

- ➢ CFR-1, line 97 is to be used by "Health Care Entities' only.

General Changes for 2016 cont.

- ✓ DMH-3 was revised as follows:
  - Line 4: line name 'Total Person's Served Per Month' was revised to 'Total Persons Served Per Year'.
  - 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'.

Notes:

General Changes for 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: 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.

OASAS Changes for 2016

- OASAS has updated its agency-specific submission guidelines for clarification
- OASAS no longer require or accept preliminary (estimated) claims as of the July 2015-June 2016 reporting period.
- OASAS no longer requires mid-year or preliminary (estimated) claims
- OASAS-only providers required to submit financial statements and:
  - 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:

- Local contract funded providers should check with the funding LGU(s) for their intra-year state aid claiming requirements.

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 cont.

- 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:

OMH-1 Units of Service by Program

Provider Agency: 10000 - Any Agency
Reporting Period: 1/1/2016 - 12/31/2016
Submission Type: Full

SCHEDULE OMH - 1

Units of Service by Program/Site

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

Units of Service by Program/Site

Line No.	TYPE OF SERVICE	WEIGHT FACTOR	TOTAL VISITS	WEIGHTED VISITS	SERVICE HOURS
	Partial Hospitalization (2200)				
1	Regular				
2	Collateral				
3	Group Collateral				
4	Crisis				
	Intensive Psychiatric Rehab (2320)				
5	Regular				
	Clinic Treatment (2100)				
6	Service Days	1.00	3,350	3,350	
	Continuing Day Treatment (1310)				
7	Half Day	0.50			
8	Full Day	1.00			
	PROS (6340) (7340) (8340)				
9	PROS Units	1.00			
	Day Treatment (0200)				
	On Site Rehabilitation (0320)				
10	Brief Day	0.33			
11	Half Day & Pre-Admission Half Day Visits	0.50			
12	Full Day & Pre-Admission Full Day Visits	1.00			
13	Collateral, Home & Crisis Visits	0.33			
	Other / Residential / Total				
14	All Other	1.00			
15	Residential (Patient Days)	1.00			
16	Total		3,350	3,350	0

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

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.

OMH-1 Units of Service by Program Site

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

Notes:

- Page 72 of the sample.
- OMH-1 is only included in Full CFR submission types.
- This schedule is only completed for OMH programs.

OMH-2 Medicaid Units of Service by Program Site

Provider Agency: 10000 - Any Agency
Reporting Period: 1/1/2016 - 12/31/2016
Submission Type: Full

SCHEDULE OMH - 2

Medicaid Units of Service by Program/Site

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

Medicaid Units of Service by Program/Site

Line No.	TYPE OF SERVICE	WEIGHT FACTOR	TOTAL VISITS	WEIGHTED VISITS	SERVICE HOURS
	Partial Hospitalization (2200)				
1	Regular				
1a	Regular - Medicaid Fee for Service				
1b	Regular - Medicaid Managed Care				
2	Collateral				
2a	Collateral - Medicaid Fee for Service				
2b	Collateral - Medicaid Managed Care				
3	Group Collateral				
3a	Group Collateral - Medicaid Fee for Service				
3b	Group Collateral - Medicaid Managed Care				
4	Crisis				
4a	Crisis - Medicaid Fee for Service				
4b	Crisis - Medicaid Managed Care				
	Intensive Psychiatric Rehab (2320)				
5	Regular				
5a	Regular - Medicaid Fee for Service				
5b	Regular - Medicaid Managed Care				
	Clinic Treatment (2100)				
6	Service Days	1.00	2,900	2,900	
6a	Service Days - Medicaid Fee for Service	1.00	2,700	2,700	
6b	Service Days - Medicaid Managed Care	1.00	200	200	

Notes:

- Pages 72-73 of 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 cont.

	Continuing Day Treatment (1310)				
7	Half Day	0.50			
7a	Half Day - Medicaid Fee for Service	0.50			
7b	Half Day - Medicaid Managed Care	0.50			
8	Full Day	1.00			
8a	Full Day - Medicaid Fee for Service	1.00			
8b	Full Day - Medicaid Managed Care	1.00			
	PROS (6340) (7340) (8340)				
9	PROS Units	1.00			
9a	PROS Units - Medicaid Fee for Service	1.00			
9b	PROS Units - Medicaid Managed Care	1.00			
	Day Treatment (0200)				
10	Brief Day	0.33			
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	0.50			
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	1.00			
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			

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

Notes:

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!
- The OMH-2 has been modified to separately track units of service for Medicaid Managed Care and Medicaid Fee for Service.

Notes:

OMH-3 Client Information

Provider Agency: 10000 - Any Agency
Reporting Period: 1/1/2016 - 12/31/2016
Submission Type: Full

SCHEDULE OMH - 3

Client Information

Program: 2100 (00) - Clinic Treatment

Site: 1111052 - Bunn Street Clinic

Client Information

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

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

Notes:

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.

Notes:

- Page 74 of the sample.

OMH-4 Units of Service by Payor

Provider Agency: 10000 - Any Agency
Reporting Period: 1/1/2016 - 12/31/2016
Submission Type: Full

SCHEDULE OMH - 4

Units of Service By Payor
By Program/Site

Program: 2100 (00) - Clinic Treatment **Site:** 1111052 - Burnn Street Clinic

Units of Service by Payor By Program/Site

Line No.	ITEM DESCRIPTION	TOTAL VISITS	REVENUE EARNED BY PAYOR
	Payors:		
1	Medicare Only	[illegible]	
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	19,320
9	Other Private Insurance	332	
10	Participant Fees- Co-pays and Deductibles		4,736
	Uncompensated Care:		
11	Participant Fees- Not Including Co-pays	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)	3,349	
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	

Go To... Save Validate Cancel Delete Close

Notes:

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 reasonably equal OMH-1, line 16.

Notes:

- Page 75 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", instead report it as Net Deficit Funding.

Notes:

Revised OMH Program Descriptions

- Please note that the following OMH program descriptions have been revised and requirements clarified for the 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

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 2016

- The program name and/or program description has been changed for the following program code:

  1650 – Family Peer Support Services (Children and Family)

  0650 – Respite Services

  2620 – Health Home Non-Medicaid Care Management

Notes:

OMH Changes for 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:

OMH Changes for 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

Notes:

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

OMH Changes for 2016 Funding Source Codes

The following funding source codes have been ***added*** to Appendix N of the CFR manual

- 171A – Mental Illness Anti-Stigma (OMH Only)
- 570K – Children & Youth Health Home Care Management (OMH Only)

Notes:

OMH Changes for 2016 Funding Source Codes cont.

The following funding source codes have been ***deleted*** from Appendix N of the CFR manual

- 046C – Coordinated Children's Services Initiatives – (OMH Only)
- 046P – Child and Family Telepsychiatry (State Aid) – (OMH Only)
- 073T – Community Residence property Costs for Former Transitional Care Individuals – (OMH Only)
- 503A – COLA – 2002/2003 3 Percent PATH COLA – (OMH – 100%)

Notes:

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 76 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 77 of the sample.

OPWDD-5 Capital Schedule

- The OPWDD-5 is used to capture property expenses for 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

Notes:

- Page 78 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, 0094 and 0095.
- 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.

OPWDD-5 Capital Schedule

Provider Agency: 10000 - Any Agency
Reporting Period: 1/1/2016 - 12/31/2016
Submission Type: Full

SCHEDULE OPWDD - 5 Capital Schedule

Program: 0227 (00) - HCBS Site Based Prevocational Ser
Site: 1539227 - HCBS Conseling Center(0227 00)
Operating Certificate: 1539227
For the selected program, only one Operating Certificate is allowed and is the same as the Site Code.

Capital Schedule
Site Address (Line One)
Site Address (Line Two)

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.

Line No.	Category Per DOH Provided Schedule	Column 1 Reimbursement Per DOH-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			49	0	
2	DEPRECIATION-BUILDINGS/PRINCIPAL	20,000	21,687	51	1,687	1,687
3	DEPRECIATION-IMPROV./LEASEHOLD IMPROV.			50/52	0	
4	MORTGAGE INTEREST	140,000	158,372	53	18,372	18,372
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	

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

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.

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.

Notes:

OPWDD Changes for 2016

- The following program codes have been ***added*** to Appendix G of the CFR Manual:

  0190, 0204, 0205, 0242 and 0306.
- The following program codes have been ***deleted*** from Appendix G of the CFR Manual:

  0223, 0225, 0226, 0234, and 0299

Notes:

- Program 0190- Program Development Grants.
- Program 0204- Group Day Hab (Certified Site)- requires site specific reporting.
- Program 0205- Group Day Hab Without Walls.
- Program 0242- Integrated Community Program.
- Program 0306- Senior Companion.

OPWDD Changes for 2016 cont.

- The following program code descriptions have been ***modified*** in Appendix G of the CFR Manual: 0092, 0094, 0100, 0214, and 0227.
- The following program codes now require site specific reporting: 0090, 0204, 0231, 0227 and 1090.
- Lines 29, 30, 31 and 32 are now only valid for programs 0330, 0340 and 4090.
- OPWDD no longer requires or accepts preliminary (estimated) claims.

Notes:

OPWDD Changes for 2016 cont.

- The following funding source codes have been ***added*** to Appendix N of the CFR manual:

  590–COLA – 2016/2017 .2% - (OPWDD Only)

- The following funding source codes have been ***deleted*** from Appendix N of the CFR manual:

  191-DSP 2% COLA – (OPWDD Only)

- Section 64.0 (Appendix EE) providing guidance on principles for determining costs eligible for reimbursement by OPWDD has been revised.

Notes:

OPWDD Changes for 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.
- Care Days are calculated by the software by multiplying FTEs by Session Days.

Notes:

- Page 80 of the sample.

SED-1

Line No.	COLUMN NUMBER / PROGRAM NAME	1 School Age-Special Class		2 School Age-Special Class		3 Preschool-Special Class over 2		4 Preschool-Special Class over 2		5 Preschool-Sp Ed Itinerant Teac	
	PROGRAM CODE (PROGRAM CODE INDEX)	9000 (FT)		9000 (SS)		9100 (FT)		9100 (SS)		9135 (FT)	
	ENROLLMENT (FTE) BY FUNDING SOURCE	SUMMER	SCHOOL YEAR	SUMMER	SCHOOL YEAR	SUMMER	SCHOOL YEAR	SUMMER	SCHOOL YEAR	SUMMER	SCHOOL YEAR
100	Non-disabled - UPK	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	Sec.4402 (Art.89) Sch. Dist. Placement	0.000	26.500	0.000	22.500	0.000	0.000	0.000	0.000	0.000	0.000
103	Department of Health Chapter 428	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
104	Sec.4408 (Art.89) Sch. Dist. Placement	33.831	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
105	Sec.4410 (3-4 yr.olds) Sch. Dist. Placement	0.000	0.000	0.000	0.000	103.500	106.900	0.000	102.500	5.000	4.250
106	Local Social Services District	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 102-107)	33.831	26.500	0.000	22.500	103.500	106.900	0.000	102.500	5.000	4.250
109	Number of Days in Session	30	72	0	108	30	72	0	108	30	72
110	Care Days (line 108 times Line 109)	1,015	1,908	0	2,408	3,105	7,697	0	11,048	150	306
111	Mandated SEIS or SEIT Units of Service	0	0	0	0	0	0	0	0	605	1,710
115	Actual SEIS or SEIT Units Provided	0	0	0	0	0	0	0	0	593	1,695
201	Approved Classroom Ratio	12:1:4.0	12:1:4.0		12:1:4.0	08:1:3.0	08:1:3.0		08:1:3.0		
202	Number of Classrooms	33.80	3.50	0.00	5.00	1.00	2.00	0.00	7.20	0.00	0.00
203	Student FTE	33.831	26.500	0.000	22.500	8.000	7.865	0.000	52.500	0.000	0.000
301	Approved Classroom Ratio					12:1:3.0	12:1:3.0		12:1:3.0		
302	Number of Classrooms	0.00	0.00	0.00	0.00	5.00	5.00	0.00	3.40	0.00	0.00
303	Student FTE	0.000	0.000	0.000	0.000	58.500	62.944	0.000	25.700	0.000	0.000
401	Approved Classroom Ratio					09:1:2.0	09:1:2.0		09:1:2.0		
402	Number of Classrooms	0.00	0.00	0.00	0.00	2.00	2.00	0.00	2.10	0.00	0.00
403	Student FTE	0.000	0.000	0.000	0.000	18.000	17.633	0.000	18.000	0.000	0.000
501	Approved Classroom Ratio					10:1:2.0	10:2:2.0		10:1:2.0		
502	Number of Classrooms	0.00	0.00	0.00	0.00	2.00	2.00	0.00	0.70	0.00	0.00
503	Student FTE	0.000	0.000	0.000	0.000	19.000	18.758	0.000	6.300	0.000	0.000
601	Approved Classroom Ratio										
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	Student FTE	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
701	Approved Classroom Ratio										
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	Student FTE	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
801	Approved Classroom Ratio										
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	Student FTE	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
901	Approved Classroom Ratio										
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	Student FTE	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000

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 program codes 9000-9200 except for SEIT programs (Program Codes 9135-9139).
- 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 and instructions can be found at:

http://www.oms.nysed.gov/rsu/Manuals_Forms/Forms/RelatedServices/home.html

Notes:

- Page 82 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
Agency Code: 10000
School Code: 010205005555
Program Code: 9000

Contact Person: Sally Sanders
Phone Number: 212 355-7778 Ext. 123___

	Capacity				Need					Productivity	
Column 1	Column 2a	Column 2b	Column 2c	Column 3	Column 4a	Column 4b	Column 4c	Column 4d	Column 4e	Column 5	Column 6
Related Service	Annual Related Service Employee FTE Allocated to Program	Annual Contracted Related Service Hours	Program Hours Per Week	Annual Capacity of Related Service Time in Half-Hour Units (Column 2a x 52 Weeks x column 2c x 2) + (Column 2b x 2)	Annual IEP Mandated Individual Related Service Sessions on All Students IEPs	Annual IEP Mandated Group Related Service Sessions on All Students IEPs	Average # of Students Served in Group	Annual Group Sessions (Column 4b divided by Column 4c)	Annual IEP Mandated Half-Hour Related Service Sessions (Sum Columns 4a and 4d)	Annual IEP Mandated Half-Hour Related Service Sessions Provided (RS-2 col 7a +(RS-2 col 7b / SED-4 col 4c))	Percentage of Time Related Service Sessions Provided (Column 5 Divided By Column 3)
Speech Therapy	0.040	2	25	108.00	205.00	252.00	3.00	77	282.35	100.00	92.5926
Physical Therapy	0.040	0	25	104.00	52.00	84.00	2.00	42	94.00	69.00	66.3462
Occupational Therapy	0.079	0	25	205.40	171.00	70.00	2.00	35	206.00	158.00	76.9231
Counseling	0.099	4	25	265.40	96.00	102.00	2.00	51	147.00	90.50	34.0995
Skilled Nursing	0.000	0	25	0.00	0.00	0.00	0.00	0	0.00	0.00	0.0000
Other	0.000	0	25	0.00	0.00	0.00	0.00	0	0.00	0.00	0.0000

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 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:

SED Changes for 2016 cont.

- SED is now requiring resubmissions of the CFR when errors found in the initial reporting may impact the rate.
- For the July – December (FF) period of Calendar 2016, report excessive Teacher Turnover Prevention Grant revenue on line 89 (4402 Revenue), line 91 (4408 Revenue) or line 92 (4410 Revenue), as appropriate.

Notes:

- In Section 2.0 of the CFR Manual, the following note was removed under SED Reporting requirements: 'For all SED funded service providers, resubmission of the certified or attested Consolidated Fiscal Reports will only be considered for errors in the reporting of student FTE enrollment, and only if verified with the student enrollment reported on the STAC system'.

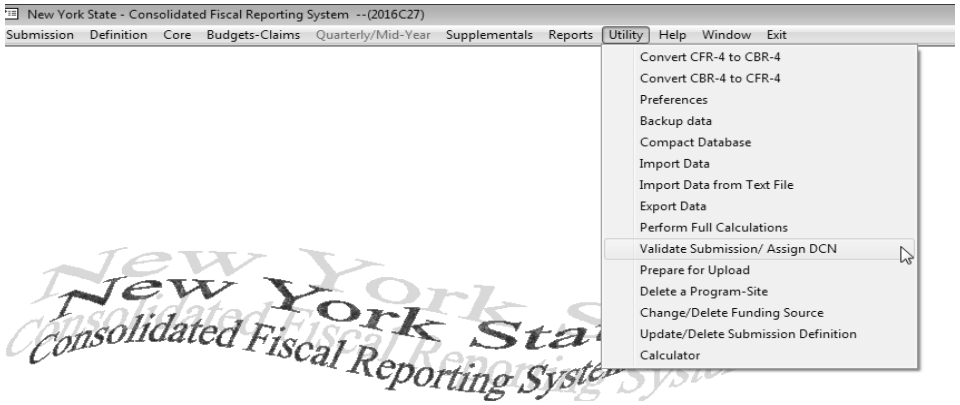
Steps to a Successful CFR Submission

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.

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

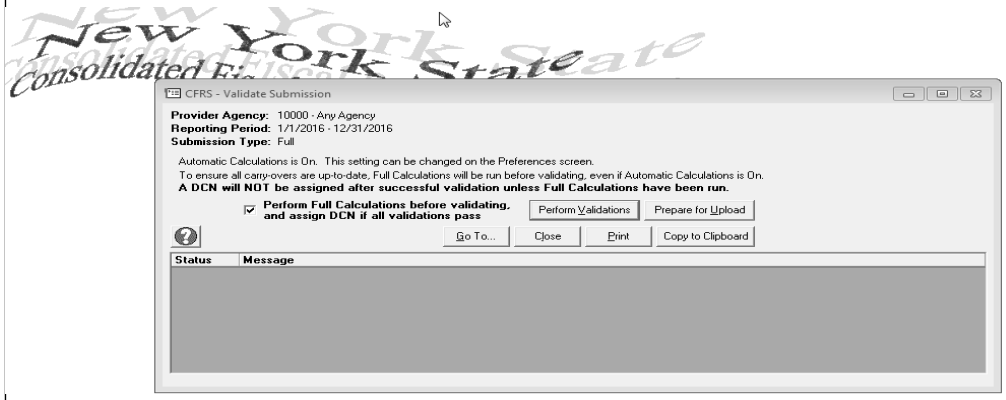
Validate Submission/Assign DCN



Notes:

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

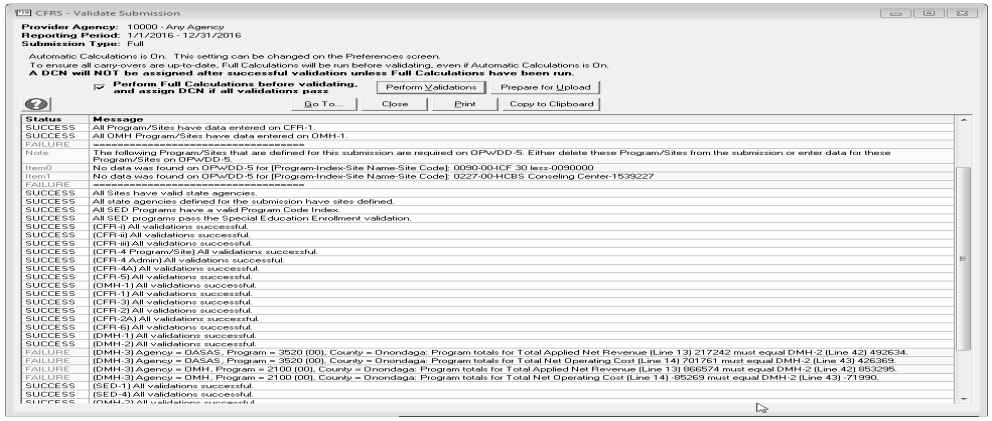
Validate Submission/Assign DCN



Notes:

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

Validate Submission/Assign DCN



Notes:

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

Validate Submission/Assign DCN

Provider Agency: 10000 - Any Agency
Reporting Period: 1/1/2016 - 12/31/2016
Submission Type: Full

Automatic Calculations is On. This setting can be changed on the Preferences screen.
To ensure all carry-overs are up-to-date, Full Calculations will be run before validating, even if Automatic Calculations is On.
A DCN will NOT be assigned after successful validation unless Full Calculations have been run.

☑ **Perform Full Calculations before validating, and assign DCN if all validations pass**

Perform Validations | Prepare for Upload | Go To... | Close | Print | Copy to Clipboard

Status	Message
SUCCESS	All required schedules exist.
SUCCESS	No invalid funding sources found or no funding sources to validate.
SUCCESS	Required provider data specified for submission.
SUCCESS	All Programs are valid for the defined reporting period.
SUCCESS	All site definitions meet data requirements.
SUCCESS	All Site Codes are valid.
SUCCESS	All Program/Index/County combinations meet data requirements.
SUCCESS	Submission Type by Programs: Submission type is Full.
SUCCESS	All Program/Sites have data entered on CFR-1.
SUCCESS	All OMH Program/Sites have data entered on OMH-1.
SUCCESS	All Sites have valid state agencies.
SUCCESS	All state agencies defined for the submission have sites defined.
SUCCESS	All SED Programs have a valid Program Code Index.
SUCCESS	All SED programs pass the Special Education Enrollment validation.
SUCCESS	(CFR-i) All validations successful.
SUCCESS	(CFR-ii) All validations successful.
SUCCESS	(CFR-iii) All validations successful.
SUCCESS	(OMH-3) All validations successful.
SUCCESS	(OMH-4) All validations successful.
SUCCESS	(OPWDD-1) All validations successful.
SUCCESS	(Reconciliation) All validations successful.
SUCCESS	(OPWDD-5) All validations successful.
END	VALIDATIONS COMPLETE
	DCN Assigned

Notes:

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

Prepare for Upload

Default Directory for CFRS Submissions Prepared for Upload:
C:\ProgramData\Consolidated Fiscal Reporting System\CFRS 27.0\DB\Upload

Note: If you wish to change the destination of your Prepare-for-Upload files click the 'Browse for a new directory' button. If you wish to set this new destination as the default destination for all your Prepare-for-Upload files, click the 'Set As Default Directory' button.

Current destination for Prepare-for-Upload file:
C:\ProgramData\Consolidated Fiscal Reporting System\CFRS 27.0\DB\Upload

Browse for a new directory | Set As Default Directory

Last Prepare-for-Upload file created:
C:\ProgramData\Consolidated Fiscal Reporting System\CFRS 27.0\DB\Upload\18640-Abbrev-OMH-[27]-2015C-00847118-20160921151102.mdb.cfr

Copy file name to Clipboard

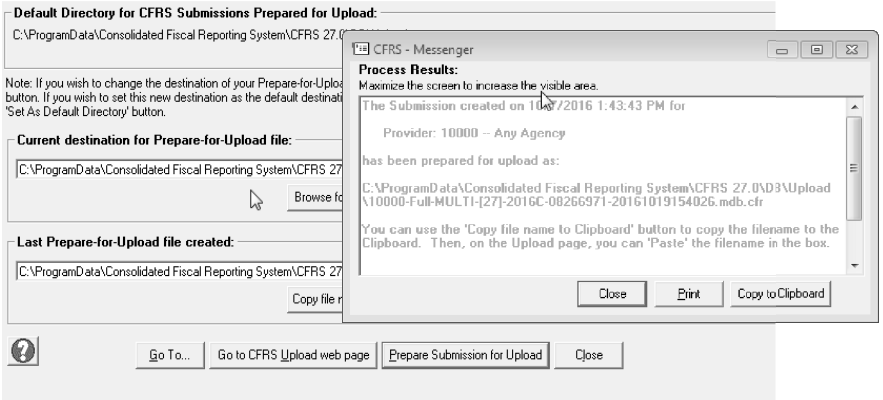
Go To... | Go to CFRS Upload web page | Prepare Submission for Upload | Close

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.

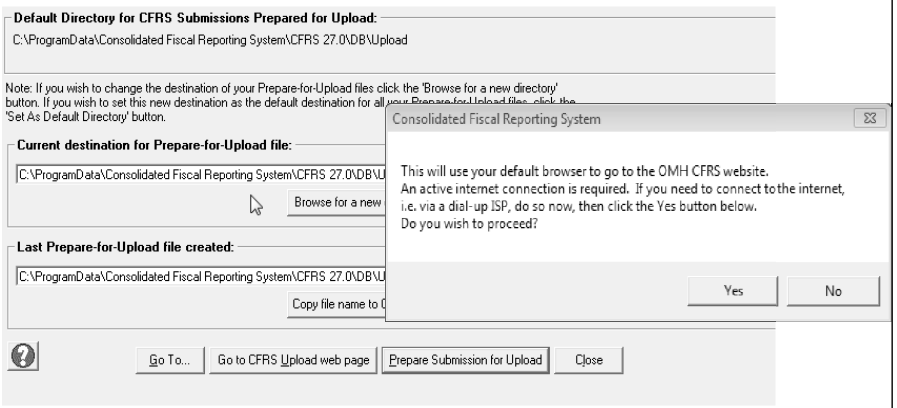
Prepare for Upload



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."

Uploading a Submission



Notes:

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

Uploading a Submission

Office of Mental Health | About OMH | Consumers & Families | Behavioral Health Providers | Employment

Consolidated Fiscal Reporting System (CFRS)

The CFRS upload page allows you to upload completed CFRS submissions as well as Financial Statements.

Browser Requirements for Uploading:

In order to upload CFRS submission or financial statements files, you must use a modern browser with javascript enabled (including Internet Explorer, Firefox, Chrome, Opera, Safari). 128-bit encryption is required to upload CFRS submissions.

Uploading your completed CFR submission

Please review the CFR Validation, Prepare for Upload, and Upload Instructions, for a complete description of the upload process and requirements.

In order to successfully upload your CFR file, the below items must have been addressed or completed:

1. You need to have a valid Provider Agency Code.
2. All validations must be passed and a DCN must be assigned.
3. **Remember to Backup your data**, especially after you have completed your validations and have had a DCN assigned.
4. The Validation and Prepare for Upload processes must have been completed before you can Upload your submission. Be sure to note the exact name and location of the newly created upload file, as you will need to Browse to it during the upload process. The filename will include your Provider Code, the submission type, the State Agency, your CFR software version, and the file creation date and time, followed by .mdb.cfr For example, for Version 24.0:
   - 99999-Full-MULTI-[24]-2014C-52967352-201502151173025.mdb.cfr

   Note: If CFRS was installed to the default location, your upload file will be located in the following directory dependant on your software's version (Version 24.0 in example):
   - on Windows 7: C:\Program Data\Consolidated Fiscal Reporting System\CFRS 24.0\DB\Upload

Frequently Asked Questions (FAQ's) for Uploading a Submission.

Uploading your financial statements

Please review the Upload Instructions, for a complete description of the upload process and requirements.

Financial statements must be in PDF format. Financial statements can be uploaded before, or after, uploading your completed CFR.

Frequently Asked Questions (FAQ's) for Uploading Financial Statements.

Upload Your CFR Submission or financial statements

Subscribe to the CFRS Announcement Mailing List to be notified of **new** version releases, known problems, and other information related to the CFR.

If you are unable to successfully upload your submission, or otherwise run into questions, please **call 1-800-HELP-NYS for assistance**, if you are located in New York State; if you are located out of state, please call 1-518-474-5554.

Back | CFRS Home Page | Table of Contents

NEW YORK STATE OF OPPORTUNITY. Office of Mental Health | Office for People With Developmental Disabilities | Office of Alcoholism and Substance Abuse Services | State Education Department

Notes:

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

NEW YORK STATE OF OPPORTUNITY. Office of Mental Health | Office for People With Developmental Disabilities | Office of Alcoholism and Substance Abuse Services | State Education Department

Uploading a Submission

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Office of Mental Health

Ann Marie T. Sullivan, M.D., Acting Commissioner Governor Andrew M. Cuomo

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CFRS Upload
(Required fields are in **bold**.)

Provider Agency Code: 10000

Enter a Provider Code and press the **Enter** key, or click the '***Check***' button below to see Information for specified provider code.

Type of document to upload:
- (•) Completed CFR, Budget submission, Quarterly/Midyear claim or Estimated claim (upload file ending in .mdb.cfr)
- ( ) Financial Statements (CFS, SFS, A-133) (PDF file)

You need to use the CFRS software (or other approved software) to run the '*Prepare for Upload*' process to create your upload file.
An example filename (for version 22; substitute 'CFRS 22.0' to use a different version) is:
99999-Full-MULTI-[22]-2013C-52967351-201311121756 31.mdb.cfr
If you saved your file to the default location, the path on Windows 7 will be (for version 22; substitute 'CFRS 22.0' to use a different version):
C:\Program Data\Consolidated Fiscal Reporting System\CFRS 22.0\DB\Upload

- [x] **This is a re-submit of a previous upload for the same reporting period.**
- [x] **Send me a confirmation/status email after successful upload or if errors occur**
  Select this option before clicking the Upload button. Email delivery cannot be guaranteed.
  Email address (seperate multiple addresses with commas):
  paul.green@omh.ny.gov

Browse...

Transaction ID: [Not Assigned].

Enter a Provider Code and press the Enter key, or click the 'Check' button below to see Information for specified provider code.

Select the Type of Document to upload, Select a file to upload and click the 'Upload' button.

Upload progress:

0%

Transfer progress:

0%

To do an upload for another provider code or to start over, click the 'Reset' button.

CFRS Home | Check | Upload | Reset | Help

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NEW YORK STATE OF OPPORTUNITY. Office of Mental Health | Office for People With Developmental Disabilities | Office of Alcoholism and Substance Abuse Services | State Education Department

Notes:

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

NEW YORK STATE OF OPPORTUNITY. Office of Mental Health | Office for People With Developmental Disabilities | Office of Alcoholism and Substance Abuse Services | State Education Department

Uploading a Submission

Type of document to upload:
◉ Completed CFR, Budget submission, Quarterly/Midyear claim or Estimated claim (upload file ending in .mdb.cfr)
○ Financial Statements (CFS, SFS, A-133) (PDF file)

You need to use the CFRS software (or other approved software) to run the '*Prepare for Upload*' process to create your upload file.
An example filename (for version 22; substitute 'CFRS 22.0' to use a different version) is:
99999-Full-MULTI-[22]-2013C-52967351-20131112175631.mdb.cfr
If you saved your file to the default location, the path on Windows 7 will be (for version 22; substitute 'CFRS 22.0' to use a different version):
C:\Program Data\Consolidated Fiscal Reporting System\CFRS 22.0\DB\Upload

☑ **This is a re-submit of a previous upload for the same reporting period.**
☑ **Send me a confirmation/status email after successful upload or if errors occur**
Select this option before clicking the Upload button. Email delivery cannot be guaranteed.
Email address (seperate multiple addresses with commas):
paul.green@omh.ny.gov
Browse...
Transaction ID: [Not Assigned].
Provider code validated.
Select the Type of Document to upload, Select a file to upload and click the 'Upload' button.
Upload progress:
0%
Transfer progress:
0%
To do an upload for another provider code or to start over, click the 'Reset' button.
CFRS Home | Check | Upload | Reset | Help
© NYS Office of Mental Health, 2014
Home | About OMH | News | Data & Reports | Publications | Resources | Employment | A-Z Site Map

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.
- We highly recommend that you print and save your Confirmation e-mails for both CFR submission and financial statement submissions.
- The CFR submission file must be uploaded separately, and should be uploaded prior to the uploading of the financial statement file.

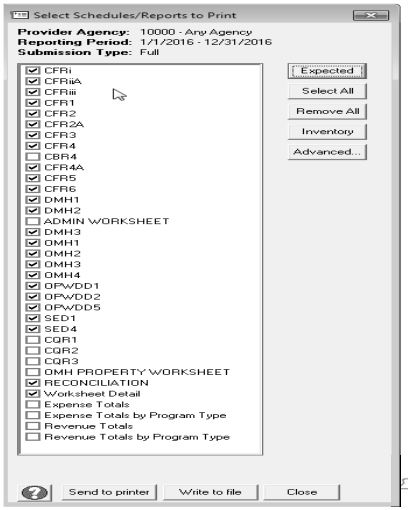
Reports and Printing

New York State - Consolidated Fiscal Reporting System --(2016C27)
Submission | Definition | Core | Budgets-Claims | Quarterly/Mid-Year | Supplementals | Reports | Utility | Help | Window | Exit
Print Schedules

Notes:

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

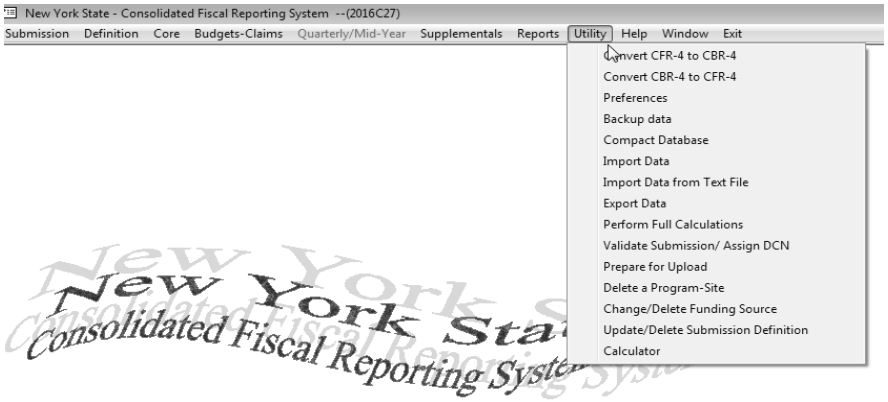
Reports and Printing



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.

Utilities



Notes:

- To import a previous period CFR, select from the Utilities screen ‘Import Data’.

Utilities: Importing Data

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

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

27 | Click here and type a filename, or click Browse | Browse

Open | Open File | Save this location for future imports: New default location | Current default location: Saved default location

All Data | Master data only | Include CFR-4/CFR-4A positions, Standard Work Week, Hours Paid and Amount Paid | Include CFR-1 site data (lines 1-15)

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 code	Provider agency name	Submission Type	Reporting From	Reporting To	Rpt. Cycle	State Agencies	DCN	User Description
10000	Any Agency	Full	1/1/2014	12/31/2014	C	OASAS;OMH;OPWDD;SED		test

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

Submission Type: Full | Reporting Cycle: Calendar (Jan. to Dec.) / Fiscal (July to June) | Reporting Period: Default / Other

Provider Code/ Corp ID: 10000 | From: 1/1/2015 | To: 12/31/2015 | Validate

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

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.

Utilities: Converting CFR-4 Detail to CBR-4

Provider Agency: 10000 - Any Agency
Reporting Period: 1/1/2016 - 12/31/2016
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
	☑	1111052 - 2100 (00) Clinic Treatment	New York - 31
	☑	1111975 - 7050 (00) Community Residence, Children & Youth (C&Y)	New York - 31
	☑	1111050 - 1760 (00) Advocacy/Support Services	New York - 31
	☑	1111276 - 1760 (00) Advocacy/Support Services	New York - 31

Go To... | Convert Programs | Cancel | Close

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.

Utilities: Change/Delete Funding Source

Provider Agency: 10000 - Any Agency
Reporting Period: 1/1/2016 - 12/31/2016
Submission Type: Full

Change/Delete Funding Source

Select a funding source you wish to update

Program Code-Index	Program Name	Agencies	County	Funding Source Name	Funding Source Code-Index
0150 (00)	Family Support Services	OPWDD	Onondaga - 34	Fam Support Services	058
0880 (00)	Subcontract Service	OPWDD	Onondaga - 34	Non-Funded	090
1760 (00)	Advocacy/Support Services	OMH	Onondaga - 34	Community Reinvestment	200
2100 (00)	Clinic Treatment	OMH	Onondaga - 34	Non-Funded	090
7050 (00)	Community Residence, Children & Youth	OMH	Onondaga - 34	Children CR Operating (OMH Only)	072B
7050 (00)	Community Residence, Children & Youth	OMH	Onondaga - 34	Children CR Property (OMH Only)	073B
7050 (01)	Community Residence, Children & Youth	OMH	Onondaga - 34	Children CR Property (OMH Only)	073B
3520 (00)	Medically Supervised Outpatient	OASAS	Onondaga - 34	Federal SAPT	013F
3520 (01)	Medically Supervised Outpatient	OASAS	Onondaga - 34	Federal SAPT	013F
3520 (01)	Medically Supervised Outpatient	OASAS	Onondaga - 34	Non-Funded - State	090S

Go To... | Save | Delete | Close

Notes:

Utilities: Update/Delete Agency Definition

Update/Delete Submission Definition

Current Submission Definition

CFR Version	27	**Provider Code**	10000
Reporting Period	1/1/2016 - 12/31/2016	**Submission Type**	Full
Period Type	Calendar	**State Agencies**	SED;OASAS;OPWDD;OMH

Change the definition and click the 'Update Submission' button.

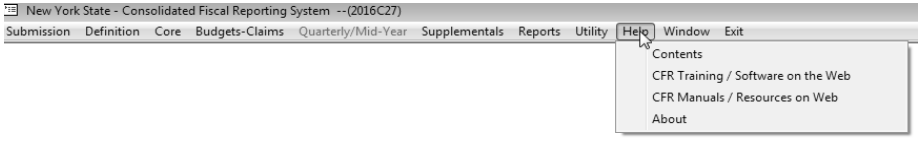
State Agencies (Check to add or un-check to remove)
- [x] OMH
- [x] OPWDD
- [x] OASAS
- [x] SED

Provider Code/Corp ID 10000 User Description (Optional) Training sample

Go To... | Update Submission | Delete Submission | Close

Notes:

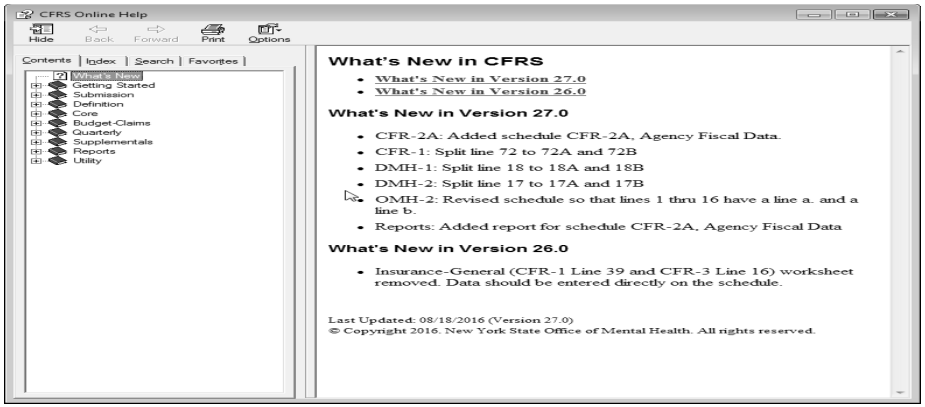
Help



New York State Consolidated Fiscal Reporting System

Notes:

Help



Notes:

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.
  - 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.

Notes:

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:

DMH-1 Program Fiscal Summary

Provider Agency: 10000 - Any Agency
Reporting Period: 1/1/2016 - 12/31/2016
Submission Type: Full

SCHEDULE DMH - 1 Program Fiscal Summary

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

Program Units of Service and Expenses | **Program Revenues** | **Program Adjustments to Revenues**

Line No.	ITEM DESCRIPTION	Cost Codes	Value
1	Program Type	00071	Clinic Treatment
2	Program Code (Program Code Index)	00011	2100 (00)
	UNITS OF SERVICE		
3	OMH Units of Service	00121	3,350
4	OPWDD Units of Service	00161	0
5	OASAS Units of Service	00170	0
	EXPENSES		
6	Personal Services	17010	378,549
7	Vacation Leave Accruals	17020	685
8	Fringe Benefits	17030	101,259
9	Other Than Personal Services	17040	160,411
10	Equipment - Provider Paid	17050	2,600
11	Property - Provider Paid	17060	69,618
12	Agency Administration	17080	69,183
* 13	Adjustments/Non-Allowable Costs	17090	1,000
14	Total Adjusted Expenses (Lines 6-12 Minus 13)	17999	781,305

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

Notes:

- Pages 55-60 of the sample.
- DMH-1 is a 3 tab data entry screen (Program Units of Service and Expenses, Program Revenues & Program Adjustments to Revenues).
- Only Abbreviated, Art. 28 Abbreviated, and Mini-Abbreviated submission types complete the DMH-1.
- Full CFRs: The software automatically aggregates expenses, revenues and units of service by *program type and index code*, instead of program site.
- Abbreviated and Full CFRs: CFR-4 data will be transferred to the personal services line by the software.

DMH-1 Program Fiscal Summary

Provider Agency: 10000 - Any Agency
Reporting Period: 1/1/2016 - 12/31/2016
Submission Type: Full

SCHEDULE DMH - 1 Program Fiscal Summary

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

Program Units of Service and Expenses | Program Revenues | **Program Adjustments to Revenues**

Line No.	ITEM DESCRIPTION	Cost Codes	Value
	REVENUES		
15	Participant Fees (less SSI and SSA)	26010	19,786
16	SSI and SSA	26020	0
17	Home Relief/Public Assistance	26030	0
18a	Medicaid Fee for Service	26045	756,882
18b	Medicaid Managed Care	26050	0
19	Medicare	26060	66,627
20	Other Third Parties	26070	4,279
21	OPWDD Residential Room and Board/NYS OPTS	26080	0
22	Transportation, Medicaid	26090	0
23	Transportation, Other	26100	0
24	Sales: Contract Total	26140	0
* 25	Federal Grants (Detail Required)	26160	0
* 26	State Grants (Detail Required)	26190	0
27	LTSE Income Total (OMH and OPWDD only)	26220	0
28	SNAP (OASAS, OPWDD)	26240	0
29	Net Deficit Funding (State & LGU Funding only)	26110	0
* 30	Other (Detail Required)	26230	10,000
31	Total Gross Revenues (Sum Lines 15-30)	26999	857,574

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

Notes:

DMH-1 Program Fiscal Summary

Provider Agency: 10000 - Any Agency
Reporting Period: 1/1/2016 - 12/31/2016
Submission Type: Full

SCHEDULE DMH - 1 Program Fiscal Summary

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

Program Units of Service and Expenses | **Program Revenues** | Program Adjustments to Revenues

Line No.	ITEM DESCRIPTION	Cost Codes	Value
	GAAP ADJUSTMENTS TO REVENUE		
32	Participant Allowance	27010	0
33	Provision for Bad Debts - Revenue Deduction	27040	0
* 34	Other (Detail Required)	27045	0
35	Total GAAP Adjustments (Sum Lines 32-34)	27049	0
36	Net GAAP Revenues (Line 31 minus 35)	27025	857,574
	NON-GAAP ADJUSTMENTS TO REVENUE		
37	Exempt Contract Income	27050	0
38	Exempt LTSE Income	27060	0
39	Net Deficit Funding	27070	0
* 40	Other (Detail Required)	27080	0
41	Total NON-GAAP Adjustments (Sum Lines 37-40)	27998	0
42	Subtotal Adj. to Revenue (Sum Lines 35 & 41)	27999	0
43	Total Net Revenues (Line 31 Minus 42)	28999	857,574
44	Net Operating Cost (Line 14 Minus 43)	29999	-76,269

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

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.

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.

Notes:

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

DMH-1 Program Fiscal Summary

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

Notes:

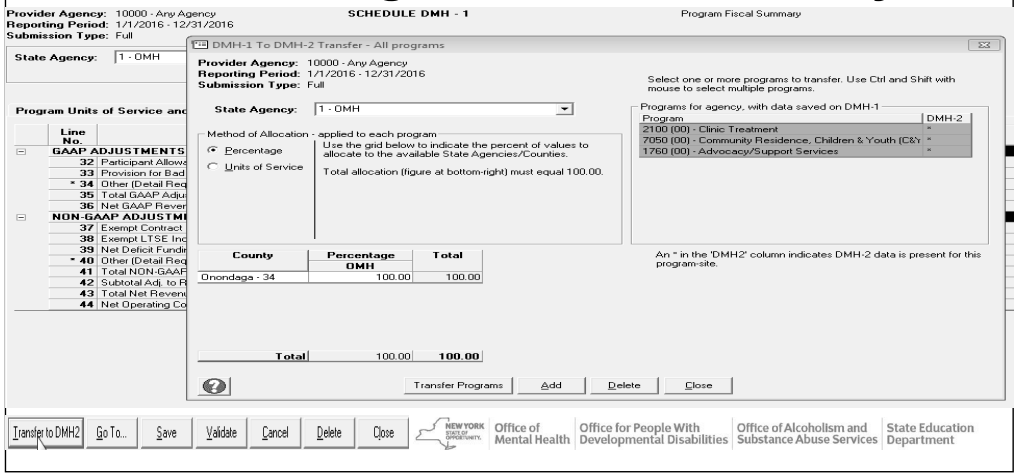
DMH-1 Program Fiscal Summary

- 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.

Notes:

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

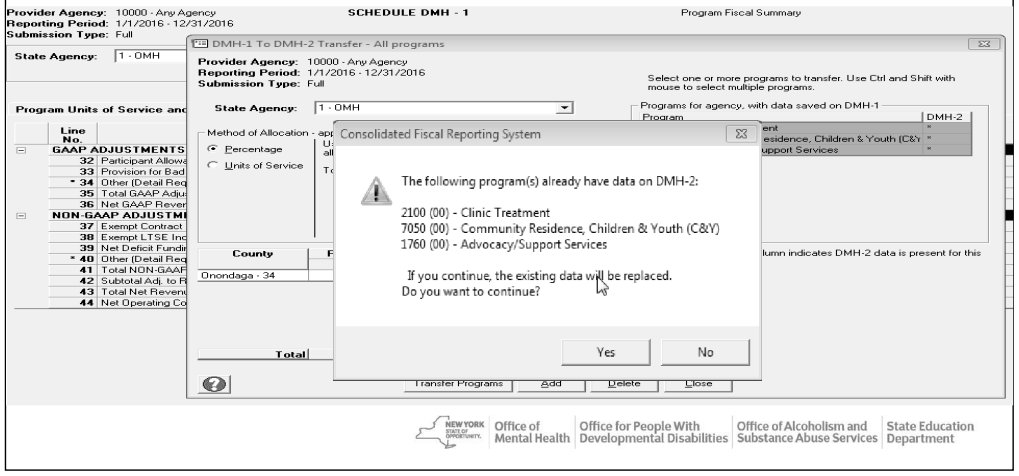
DMH-1 Program Fiscal Summary



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.

DMH-1 Program Fiscal Summary



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.

DMH-1 Program Fiscal Summary

Provider Agency: 10000 - Any Agency
Reporting Period: 1/1/2016 - 12/31/2016
Submission Type: Full

SCHEDULE DMH - 1

Program Fiscal Summary

DMH-1 To DMH-2 Transfer - All programs

CFRS - Messenger

Process Results:

Maximize the screen to increase the visible area.

DMH-1 data was successfuly transferred to DMH-2 for program 2100(00).
DMH-1 data was successfuly transferred to DMH-2 for program 7050(00).
DMH-1 data was successfuly transferred to DMH-2 for program 1760(00).

Note: Some DMH-2 lines require detail lines.
You will need to edit those lines on DMH-2, and add the detail data.

Close | Print | Copy to Clipboard

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.

DMH-2 Aid to Localities/Direct Contract Summary

Provider Agency: 10000 - Any Agency
Reporting Period: 1/1/2016 - 12/31/2016
Submission Type: Full

SCHEDULE DMH - 2

Aid To Localities/ Direct Contract Summary

State Agency: 1 - OMH | County: Onondaga - 34
Define a DMH Only Program: -> Click | Program: (Select from list.)

Expenses | Revenues | Adjustments to Revenues | Deficit Funding

Contract Type: Direct Contract (Contract directly with a State / Local Contract (Contract through approval lett

Line No.	ITEM DESCRIPTION	Cost Codes	Value
1	Accounting Method		
2	State Contract Number/LGU Contract Number	00200	
3	Program Type	00072	
4	Program Code (Program Code Index)	00012	
	EXPENSES		
5	Personal Services	18010	
6	Vacation Leave Accruals	18020	
7	Fringe Benefits	18030	
8	Other Than Personal Services (OTPS)	18040	
9	Equipment - Provider Paid	18050	
10	Property - Provider Paid	18060	
11	Agency Administration	18080	
* 12	Adjustments/Non-Allowable Costs (Detail Required)	18090	
13	Total Adjusted Expenses (Lines 5-11 Minus 12)	18999	

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

Notes:

- Pages 61-66 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.

DMH-2 Aid to Localities/Direct Contract Summary

Provider Agency: 10000 - Any Agency
Reporting Period: 1/1/2016 - 12/31/2016
Submission Type: Full

SCHEDULE DMH - 2

Aid To Localities/ Direct Contract Summary

State Agency: 1 - OMH
County: Onondaga - 34
Define a DMH Only Program: -> Click
Program: 7050 (00) - Community Residence, Children & Y

Expenses | Revenues | Adjustments to Revenues | Deficit Funding

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

Line No.	ITEM DESCRIPTION	Cost Codes	Value
1	Accounting Method		Accrual
2	State Contract Number/LGU Contract Number - State	00200	C002345
3	Program Type	00072	Community Residence, Children & Youth (C&Y)
4	Program Code (Program Code Index)	00012	7050 (00)
	EXPENSES		
5	Personal Services	18010	578,598
6	Vacation Leave Accruals	18020	1,312
7	Fringe Benefits	18030	157,263
8	Other Than Personal Services (OTPS)	18040	119,283
9	Equipment - Provider Paid	18050	1,221
10	Property - Provider Paid	18060	37,312
11	Agency Administration	18080	92,451
* 12	Adjustments/Non-Allowable Costs (Detail Required)	18090	0
13	Total Adjusted Expenses (Lines 5-11 Minus 12)	18999	987,440

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

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.

DMH-2 Aid to Localities/Direct Contract Summary

Provider Agency: 10000 - Any Agency
Reporting Period: 1/1/2016 - 12/31/2016
Submission Type: Full

SCHEDULE DMH - 2

Aid To Localities/ Direct Contract Summary

State Agency: 1 - OMH
County: Onondaga - 34
Define a DMH Only Program: -> Click
Program: 7050 (00) - Community Residence, Children & Y

Expenses | Revenues | Adjustments to Revenues | Deficit Funding

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

Line No.	ITEM DESCRIPTION	Cost Codes	Value
1	Accounting Method		Accrual
2	State Contract Number/LGU Contract Number - State	00200	C002345
3	Program Type	00072	Community Residence, Children & Youth (C&Y)
4	Program Code (Program Code Index)	00012	7050 (00)
	EXPENSES		
5	Personal Services	18010	578,598
6	Vacation Leave Accruals	18020	1,312
7	Fringe Benefits	18030	157,263
8	Other Than Personal Services (OTPS)	18040	119,283
9	Equipment - Provider Paid	18050	1,221
10	Property - Provider Paid	18060	37,312
11	Agency Administration	18080	92,451
* 12	Adjustments/Non-Allowable Costs (Detail Required)	18090	0
13	Total Adjusted Expenses (Lines 5-11 Minus 12)	18999	987,440

Change County | Go To... | Save

CFRS - Line Details

CFRS Line Details

Enter Details for line Number: 12
For schedule DMH - 2
Default blank 'Detail Value' to: Zero N/A

Description	Detail Value
Adjustment	

1 row added Worksheet Total: 0

Add | Save | Delete | Close

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.

DMH-2 Aid to Localities/Direct Contract Summary

Provider Agency: 10000 - Any Agency
Reporting Period: 1/1/2016 - 12/31/2016
Submission Type: Full

SCHEDULE DMH - 2

Aid To Localities/ Direct Contract Summary

State Agency: 1 - OMH
County: Onondaga - 34
Define a DMH Only Program: -> Click
Program: 7050 (00) - Community Residence, Children & \

Expenses Revenues | **Adjustments to Revenues** | **Deficit Funding** |

Line No.	ITEM DESCRIPTION	Cost Codes	Value
	REVENUES		
14	Participant Fees (less SSI & SSA)	46010	0
15	SSI & SSA	46020	69,505
16	Home Relief/Public Assistance	46030	0
* 17a	Medicaid Fee for Service	46045	868,526
17b	Medicaid Managed Care	46050	0
18	Medicare	46060	0
19	Other Third Parties	46070	0
20	OPWDD Residential Room and Board/NYS OPTS	46080	0
21	Transportation, Medicaid	46090	0
22	Transportation, Other	46100	0
23	Sales: Contract Total	46140	0
* 24	Federal Grants (Detail Required)	46160	0
* 25	State Grants (Detail Required)	46190	0
26	LTSE Income Total (DMH and OPWDD only)	46220	0
27	SNAP (OASAS, OPWDD)	46240	0
28	Net Deficit Funding (State & LGU Funding only)	46110	55,000
* 29	Other (Detail Required)	46230	1,218
30	Total Gross Revenues (Sum Lines 14-29)	46999	994,249

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

NEW YORK STATE OF OPPORTUNITY. Office of Mental Health | Office for People With Developmental Disabilities | Office of Alcoholism and Substance Abuse Services | State Education Department

Notes:

- After data entry click “Save” or switch tabs to proceed.

NEW YORK STATE OF OPPORTUNITY. Office of Mental Health | Office for People With Developmental Disabilities | Office of Alcoholism and Substance Abuse Services | State Education Department

DMH-2 Aid to Localities/Direct Contract Summary

Provider Agency: 10000 - Any Agency
Reporting Period: 1/1/2016 - 12/31/2016
Submission Type: Full

SCHEDULE DMH - 2

Aid To Localities/ Direct Contract Summary

State Agency: 1 - OMH
County: Onondaga - 34
Define a DMH Only Program: -> Click
Program: 7050 (00) - Community Residence, Children & \

Expenses | **Revenues** Adjustments to Revenues | **Deficit Funding** |

Line No.	ITEM DESCRIPTION	Cost Codes	Value
	GAAP ADJUSTMENTS TO REVENUE		
31	Participant Allowance	47010	0
32	Provision for Bad Debts - Revenue Deduction	47040	0
* 33	Other (Detail Required)	47045	0
34	Total GAAP Adjustments (Sum Lines 31-33)	47049	0
35	Net GAAP Revenues (Line 30 minus 34)	47025	994,249
	NON-GAAP ADJUSTMENTS TO REVENUE		
36	Exempt Contract Income	47050	0
37	Exempt LTSE 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)	47998	55,000
41	Subtotal Adj. to Revenue (Sum Lines 34 & 40)	47999	55,000
42	Total Net Revenues (Line 30 minus 41)	48999	939,249
43	Net Operating Cost (Line 13 minus 42)	49999	48,191

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

NEW YORK STATE OF OPPORTUNITY. Office of Mental Health | Office for People With Developmental Disabilities | Office of Alcoholism and Substance Abuse Services | State Education Department

Notes:

NEW YORK STATE OF OPPORTUNITY. Office of Mental Health | Office for People With Developmental Disabilities | Office of Alcoholism and Substance Abuse Services | State Education Department

DMH-2 Aid to Localities/Direct Contract Summary

Provider Agency: 10000 - Any Agency
Reporting Period: 1/1/2016 - 12/31/2016
Submission Type: Full

SCHEDULE DMH - 2

Aid To Localities/ Direct Contract Summary

State Agency: 1 - OMH
County: Onondaga - 34
Define a DMH Only Program: -> Click
Program: 1760 (00) - Advocacy/Support Services

Expenses | Revenues | Adjustments to Revenues | Deficit Funding

Line No.	ITEM DESCRIPTION	Cost Codes	Value
44	State Share	60010	70,500
45	Local Government Share	60020	0
46	Service Provider Share (Voluntary Contributions)	60030	0
47	Total Approved Deficit Funding (Sum lines 44 - 46)	60039	70,500
48	Non-Funded	60040	5,861
49	Total Deficit Funding (Sum Lines 47-48)	60999	76,361

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

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 OASAS/OMH: This is the surplus or deficit of funding over expenses. (DMH-2 line 43 less line 47)
  - For 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

DMH-2 Aid to Localities/Direct Contract Summary

Provider Agency: 10000 - Any Agency
Reporting Period: 1/1/2016 - 12/31/2016
Submission Type: Full

SCHEDULE DMH - 2

Aid To Localities/ Direct Contract Summary

State Agency: 1 - OMH
County: Onondaga - 34
Program: 7050 (00) - Community Residence, Children & Y

Define a DMH Only Program: -> Click

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	
1	Accounting Method		Accrual
2	State Contract Number/LGU Contract Number - State	00200	C002345
3	Program Type	00072	Community Resid
4	Program Code (Program Code Index)	00012	7050 (00)
EXPENSES			
5	Personal Services	18010	578,598
6	Vacation Leave Accruals	18020	1,312
7	Fringe Benefits	18030	157,263
8	Other Than Personal Services (OTPS)	18040	119,283
9	Equipment - Provider Paid	18050	1,221
10	Property - Provider Paid	18060	37,312
11	Agency Administration	18080	92,451
* 12	Adjustments/Non-Allowable Costs (Detail Required)	18090	0
13	Total Adjusted Expenses (Lines 5-11 Minus 12)	18999	987,440

Define DMH Only Program
1 - OMH
Please select a program: 7050 - Community Residence, Children & Youth (C
Please enter the index: 01
Close | Save

Cancel | Delete | Close

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.”

DMH-2 Aid to Localities/Direct Contract Summary

Provider Agency: 10000 - Any Agency
Reporting Period: 1/1/2016 - 12/31/2016
Submission Type: Full

SCHEDULE DMH - 2

Aid To Localities/ Direct Contract Summary

State Agency: 1 - OMH
County: Onondaga - 34
Define a DMH Only Program: -> Click
Program: 7050 (01) - Community Residence, Children & Y

Expenses | **Revenues** | **Adjustments to Revenues** | **Deficit Funding** |

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

Line No.	ITEM DESCRIPTION	Cost Codes	Value
1	Accounting Method		Accrual
2	State Contract Number/LGU Contract Number - State	00200	C002345
3	Program Type	00072	Community Residence, Children & Youth (C&Y)
4	Program Code (Program Code Index)	00012	7050 (01)
EXPENSES			
5	Personal Services	18010	0
6	Vacation Leave Accruals	18020	0
7	Fringe Benefits	18030	0
8	Other Than Personal Services (OTPS)	18040	15,000
9	Equipment - Provider Paid	18050	0
10	Property - Provider Paid	18060	0
11	Agency Administration	18080	0
* 12	Adjustments/Non-Allowable Costs (Detail Required)	18090	0
13	Total Adjusted Expenses (Lines 5-11 Minus 12)	18999	15,000

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

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.

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.

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.

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:

DMH-3 Aid to Localities and Direct Contracts

Provider Agency: 10000 - Any Agency
Reporting Period: 1/1/2016 - 12/31/2016
Submission Type: Full

SCHEDULE DMH - 3

Aid To Localities And Direct Contracts
Program Funding Source Summary

State Agency: 1 - OMH
County: Onondaga - 34
Program: 7050 (00) - Community Residence, Children & \

Funding Source Summary | Statistics | Summary Totals

Funding Source: 073B - Children CR Property (OMH Only)

072D - RCCA Operating (OMH Only)
072E - NY/NY 2 Operating
072F - 2000 Capital Bed Plan - Operating
072G - New York/New York III Operating
072T - CR OP $ Trans Care IND
073A - Adult CR Property (OMH Only)
073B - Children CR Property (OMH Only)
073C - New York/New York Property (OMH

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

Line No.	ITEM DESCRIPTION			Program Totals for County
1	Accounting Method			0
2	Program Type			
3	Program Code (Program Code Index)			
8	Reserved for Future Use			
9	FUNDING SOURCE CODE			
10	Number Persons Served/Year			185
11	Number Units of Service			4,150
12	Total Adjusted Expenses	50999	487,440	972,440
13	Less Applied Net Revenue	61999	434,259	939,249
14	Net Operating Costs	62999	53,181	33,191
15	Contract Number (State/LGU) - State	00201	C002345	

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

NEW YORK STATE OF OPPORTUNITY. Office of Mental Health | Office for People With Developmental Disabilities | Office of Alcoholism and Substance Abuse Services | State Education Department

Notes:

- Pages 67-70 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.

NEW YORK STATE OF OPPORTUNITY. Office of Mental Health | Office for People With Developmental Disabilities | Office of Alcoholism and Substance Abuse Services | State Education Department

DMH-3 Aid to Localities and Direct Contracts

Provider Agency: 10000 - Any Agency
Reporting Period: 1/1/2016 - 12/31/2016
Submission Type: Full

SCHEDULE DMH - 3

Aid To Localities And Direct Contracts
Program Funding Source Summary

Change Funding source

Provider Agency: 10000 - Any Agency
Reporting Period: 1/1/2016 - 12/31/2016
Submission Type: Full

Current Funding Source:
073B - Children CR Property (OMH Only)

Please select the new Funding Source.
073B - Children CR Property (OMH Only)

Complete Update | Cancel

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

Program Totals for County

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

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

Notes:

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

NEW YORK STATE OF OPPORTUNITY. Office of Mental Health | Office for People With Developmental Disabilities | Office of Alcoholism and Substance Abuse Services | State Education Department

DMH-3 Aid to Localities and Direct Contracts

Provider Agency: 10000 - Any Agency
Reporting Period: 1/1/2016 - 12/31/2016
Submission Type: Full

SCHEDULE DMH - 3

Aid To Localities And Direct Contracts
Program Funding Source Summary

State Agency: 1 - OMH
County: Onondaga - 34
050 (00) - Community Residence, Children & \

Change County

Provider Agency: 10000 - Any Agency
Reporting Period: 1/1/2016 - 12/31/2016
Submission Type: Full

Current County: Onondaga - 34

Please select the new County.

Cattaraugus - 05

Complete Update | Cancel

(OMH Only)

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

Value	Program Totals for County
ccrual	
ommunity Residence,	
7050 (00)	
hildren CR Property	
98	
2,150	
487,440	
434,259	
53,181	
002345	

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

Notes:

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

DMH-3 Aid to Localities and Direct Contracts

Provider Agency: 10000 - Any Agency
Reporting Period: 1/1/2016 - 12/31/2016
Submission Type: Full

SCHEDULE DMH - 3

Aid To Localities And Direct Contracts
Program Funding Source Summary

State Agency: 1 - OMH
County: Onondaga - 34
Program: 7050 (00) - Community Residence, Children & \

Funding Source Summary | Statistics | Summary Totals

Funding Source: 072B - Children CR Operating (OMH Only)

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

Line No.	ITEM DESCRIPTION	Cost Codes	Value	Program Totals for County
1	Accounting Method		Accrual	0
2	Program Type	00073	Community Residence,	
3	Program Code (Program Code Index)	00013	7050 (00)	
8	Reserved for Future Use			
9	FUNDING SOURCE CODE		Children CR Operating	
10	Number Persons Served/Year	00260	87	185
11	Number Units of Service	00250	2,000	4,150
12	Total Adjusted Expenses	50999	485,000	972,440
13	Less Applied Net Revenue	61999	504,990	939,249
14	Net Operating Costs	62999	-19,990	33,191
15	Contract Number (State/LGU) - State	00201	C002345	

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

Notes:

- First of 2 funding source codes in one program.

DMH-3 Aid to Localities and Direct Contracts

Provider Agency: 10000 - Any Agency
Reporting Period: 1/1/2016 - 12/31/2016
Submission Type: Full

SCHEDULE DMH - 3

Aid To Localities And Direct Contracts
Program Funding Source Summary

State Agency: 1 - OMH
County: Onondaga - 34
Program: 7050 (00) - Community Residence, Children & Y

Funding Source Summary | **Statistics** | **Summary Totals**

Funding Source: 073B - Children CR Property (OMH Only)

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

Line No.	ITEM DESCRIPTION	Cost Codes	Value	Program Totals for County
1	Accounting Method		Accrual	0
2	Program Type	00073	Community Residence,	
3	Program Code (Program Code Index)	00013	7050 (00)	
8	Reserved for Future Use			
9	FUNDING SOURCE CODE		Children CR Property	
10	Number Persons Served/Year	00260	98	185
11	Number Units of Service	00250	2,150	4,150
12	Total Adjusted Expenses	50999	487,440	972,440
13	Less Applied Net Revenue	61999	434,259	939,249
14	Net Operating Costs	62999	53,181	33,191
15	Contract Number (State/LGU) - State	00201	C002345	

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

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.

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

- For OASAS and OMH, the contract number and type indicated for each program on DMH-2 will be transferred to DMH-3.
- For OPWDD at least one contract number and type (State or Local) combination indicated for each program on DMH-3 ***must*** match the information indicated for that program on DMH-2.

Notes:

- All CFR types.

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

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

Notes:

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.

Notes:

- 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.

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.

Any Questions?

Notes:

We're Done!

Thank you for attending
2016 CFR Training