

**Welcome to the
2010/2011 Full CFR Training**





Brought to You By:
NYS Office of Alcoholism & Substance Abuse Services
NYS Office of Mental Health
NYS Office For People With Developmental Disabilities
NYS Education Department



Goals



- To discuss CFR Manual and resources available to complete the CFR.
- A brief overview of the CFR reporting process.
- Where to find information.
- Whom to call with additional questions.

The CFR Manual contains:

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

Web Pages

SED

<http://www.oms.nysed.gov/rsu/>

OMH

www.omh.ny.gov/omhweb/finance/main.htm

OASAS

www.oasas.state.ny.us

OPWDD

www.opwdd.ny.gov

The CFR is used as:

- A year-end cost report that is used to document your agency's expenses, and is used as the basis for rate-setting, cost of living increases, and for the development of fiscal analysis and policy 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.

Methods of Accounting

- Full accrual accounting **must** be used for the fiscal information reported on schedules CFR-1 through CFR-6 and DMH-1.
- Schedules DMH-2 and DMH-3 may be completed on accrual, modified accrual or cash.

Methods of Accounting

- Accrual Accounting Means:
 - Units of service are counted when provided.
 - Revenues are recognized on date of service basis.
 - Expenses are recognized when incurred.
 - Equipment purchases are depreciated over the useful life of the item if initial is \$5,000 or more and useful life is two years or more.
 - Personal services are matched to days in reporting period, not paychecks.

Types of CFRs

- There are two general categories of CFR submissions: Full CFRs and Abbreviated CFRs.
- Full versus Abbreviated depends on type of programs you operate and the type and amount of funding you receive.
- To determine whether a Full or Abbreviated CFR is required, check submission matrices in Section 2.0 of the CFR Manual.

Please note:

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



Reporting Periods

- Section 3.0 of the CFR Manual discusses reporting periods.
- CFR reporting periods are generally based on the geographic location of the agency's corporate headquarters.
- This training covers the July 1, 2010 to June 30, 2011 reporting period.

Reporting Periods

- If your agency is also funded by a contract or Member Item (Special Legislative Grant) for a period different than your agency's standard reporting period, an additional Abbreviated or Mini-Abbreviated CFR must be completed for the contract/member item funding period.
- The portion of these contracts applicable to your standard reporting period must also be included on your agency's Full CFR.

Due Dates

- The fiscal year 2010/2011 CFR is due for submission to the applicable NYS Agencies by November 1, 2011.
- Refer to Section 4.0 of the CFR Manual.



Extension Requests

- A pre-approved 30-day CFR Extension Request, if needed, must be submitted by November 1, 2011. The extended deadline will be December 1, 2011.
- Extension requests will be submitted online using a survey format. The survey can be accessed at:
 - <http://www.oms.nysed.gov/rsu/training/CFRTraining>
- The paper extension request form that was previously used is no longer acceptable.
- No confirmation will be sent.

Notice!



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

Estimated or final claiming schedules are due to OASAS no later than November 1, 2011.

Special note for service providers funded through a local contract:



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

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



CFR Software

- NYS software is available for download at:
<http://www.omh.ny.gov/omhweb/cfrsweb/default.asp>
- NYS CFRS software allows a single version of the software to be used for current and prior reporting periods.
- The single version of the software can be used for both Upstate and NYC cycles.
- Version 17.0 of the CFRS software must be used for the 2010/2011 CFR.

CFR Software cont. Document Control Number (DCN)

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

CFR Software

Service providers using NYS software are also ***strongly*** encouraged to sign up for the CFRS Announcement Mailing List at:

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

Members of the mailing list will receive e-mail notifications when new versions of the software are released and when patches correcting identified problems are available.

CFR Software

- OMH CIT is offering on-line training on the use of NYS CFRS Software.
- Providers can sign up for sessions by calling the OMH Help Desk at:
1-800-HELPNYS
(1-800-435-7697)
- Providers connect by phone and the Internet to participate in the training sessions.

CFR Software Data Import

- Included in CFRS Version 17.0
- Uses the Site Key field of Program Site ID Screen.
- Data import from Text Files
- Data exported from Accounting Software is matched to Site Key and CFR Schedule Cost Codes.
- May be used for schedules CFR-1, CFR-3, CFR-4, CFR-4A, DMH-2, DMH-3, OPWDD-1, OPWDD-4 and 'Other Detail' lines. Also, for schedule CBR-4 (personal services schedules for CBR).

CFR Software Data Import

- Data is saved as a Text file.
- Data is imported into schedules and edits are run.
- If data changes, it can be re-imported, which will delete current data.
- Additional data entry is required to complete CFR.

For all service providers:



It is expected that all service providers will electronically transmit their CFRs via the Internet.

Go to:

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

Then follow the instructions.

Submission requirements for all service providers:

In addition to the Internet submission, paper copies of the following items must be mailed to each NYS Agency as applicable by the due date.

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

IMPORTANT

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

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

For DMH service providers:

- If funded by local contract, check with the county for its specific requirements.
- For OPWDD: One paper copy to the Regional Office or DDSO, as appropriate.

Financial Statements

- Discussed in Section 6.0 of the CFR Manual.
- CPA certified general purpose financial statements **must** be submitted with **most** Full CFR submissions.
- CPA certified financial statements should correspond to the CFR reporting period if possible.
- If your agency's corporate fiscal year is different than the CFR reporting period, submit financial statements for the most recent corporate fiscal year.

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



Important Tips On Financial Record Keeping

- An agency should:
- Structure its internal Financial Reporting System so as to capture the cost categories included on the CFR.
 - Track the units of service provided on a regular basis for each program.
 - Identify non-allowable costs on a periodic basis so that at the end of the year, it can easily identify all non-allowable costs when preparing the CFR.

Important Tips On Financial Record Keeping

An agency should:

- Reconcile payroll & fringe benefits by CFR program to the general ledger monthly/quarterly.
- Carefully monitor staff usage, if the same staff is used to cover different programs.
- Review spending by cost category (e.g., Direct Care Personal Services) to see if spending is in line with the budget.

Changes for 2010/2011

Changes from the 2009/2010 CFR Manual to the 2010/2011 CFR Manual & forms are detailed in the transmittal letter.

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



Changes for 2010/2011

- Schedule CFR-3, line 14 now includes a line details box.
- Position title code 506 (Accountant – Program Administration) has been added to Appendix R.

FMAP Reductions

- Payments were reduced for a specific period.
- Most contract amounts were adjusted to reduce the expenses allowed.
- You need to report the amount of revenue you expect to receive for services rendered.
- Report your actual expenses.
- For OPWDD, the contract expenses that were non-funded as a result of the FMAP reduction are required to be reported under the 095 FMAP funding source code on schedule DMH-3.

It's Time to Do the CFR!



Getting Started

- Section 9.0 addresses the first steps that must be taken (agency definition and site definition) when using the CFRS software.

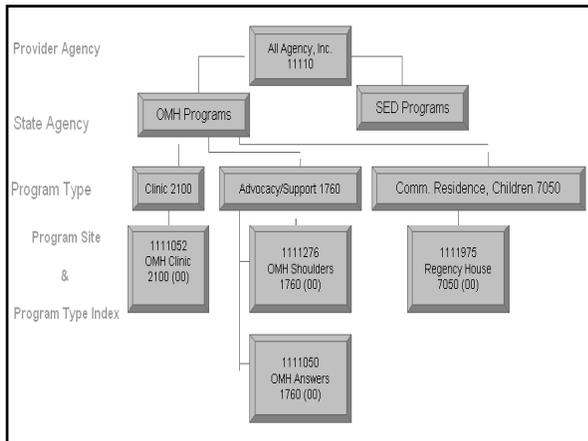
Agency Definition Information

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

- The legal name of your agency.
- The 5 digit Agency Code assigned to your agency.
- The street address of your agency's central administrative office.
- The required submission type.

Agency Definition Information

- The name of the county where your agency's administrative offices are located.
- The Federal Tax Identification Number of your agency.
- The funding state agencies.



Program Definition Information

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

- The types of programs your agency operates
- Which State Agency funds or certifies these programs.
- The 4 digit Program Code (Appendices E-H) and 2 digit Program Code index for each program site operated.

Program Definition Information

- The Program Site Identification number for each program site operated. Please refer to Section 13.0 of the CFR Manual.
- The street address for each program site operated.
- The name of the county where each program site is located.

Program Definition Information

Line 2 (Program Code Index)

- For OMH program sites, if the provider operates the same program type in multiple counties or boroughs, they must use different combinations of program codes and program code indexes (i.e. 2100-00, 2100-02, etc.) for each county.
- They can still use multiple combinations of program codes and program code indexes within a single county if needed.

Program Definition Information

Line 2 (Program Code Index)

- For OMH net deficit funded programs, the same program code and program code index combination for a program site **must** be used from year-to year for proper processing through the OMH Aid to Localities Financial System (ALFS).

Program Definition Information

Line 2 (Program Code Index)

- For SED, enter one of the following, as appropriate:
 - SS = January – June six month period;
 - FF = July – December six month period;
 - CC = January – December twelve month period;
 - YY = July – June twelve month period;
 - MM = Other SED approved period.

Program Definition Information

Line 2 (Program Code Index)

- For OASAS net deficit funded programs, enter the applicable program code index from the approved budget (i.e. Approval Letter for programs funded through local contract and/or Appendix B for direct contract funded providers).
- For unfunded OASAS programs, the same program code and program code index combination **must** be used for a program site from year-to-year.

Program Definition Information

Line 2 (Program Code Index)

- For all OPWDD programs reported on a program type basis (single column) use "00".
- For OPWDD program codes 0090, 0091, 0200, 0202, 0233, 0294, 0295, 0296, 0297, 0298, 0299, 1090, 1091, 2090, 2091, 3090, 4090, 5090, 5091, 6090 and 6091 use "00".

Program Definition Information

Line 2 (Program Code Index)

- For OPWDD program code 0234 (OPTS), use the two digit service type code as the index.
- For all other OPWDD programs, enter "01" for the first occurrence of the program type, "02" for the second occurrence of the program type, etc.

Does your agency operate a shared program?

- Shared programs display expenses and revenues for the funding NYS Agencies in a single column.
- All funding NYS Agencies funding the shared program must be indicated on the Program/site Identification screen.
- Shared programs are reported in a single column per site on schedules CFR-1, CFR-4, CFR-4A and DMH-1.

Steps to a Successful CFR Submission

1. Perform data entry for all schedules.
2. Validate submission to get Document Control Number (DCN).
3. Make any changes required by CPA and revalidate.
4. Have CFR certified by CPA.
5. Perform function to create upload file.
6. Connect to OMH software page and upload file.
7. Send signed certification pages & financial statements to certifying/funding NYS Agencies.

ITEM DESCRIPTION	Value
Provide Agency Name	Any Agency Inc.
Provide Agency Address Line 1	24 Philly St
Provide Agency Address Line 2	
Provide Agency City	New York
Provide Agency State	New York
Provide Agency Zip Code	10001-1234
Provide Agency Code	
Provide Agency County	New York
School Code	0000000000
Provide Ownership Type	Not for Profit
Please check the box if the agency address changed from the prior reporting period.	
REPORTING PERIOD (MM/YY) (E.g. 04/2019)	04/2019
Contact Country Title	CEO
Contact Last Name	John
Contact Telephone Number	(212) 999-9999 (E.g. 123...)
Contact Title	Accountant
Please check the box if the person for contact does not have an e-mail address.	
Contact E-mail Address	john@anyagency.com
Contact Tax Number	212 999-9999 (E.g. ...)
Please check the box if the person to contact changed from the prior reporting period.	
Branch Name	1614 8881
Branch Country Title	Mr.
Branch Last Name	John
Branch First Name	Francis
Branch Title	Executive Director
Branch Phone Number	(212) 999-9999 (E.g. 123...)
Please check the box if the Chief Executive Officer does not have an e-mail address.	
Chief Executive Officer E-mail Address	ceodir@anyagency.com
Please check the box if the Chief Executive Officer changed from the prior reporting period.	
Demo Contact Country Title	Mr.
Demo Contact Last Name	John
Demo Contact First Name	John
Demo Contact Phone Number	(212) 999-9999 (E.g. 123...)
Demo Contact Title	Accountant
Please check the box if the demo contact does not have an e-mail address.	
Demo Contact E-mail Address	john@anyagency.com
Please check the box if the demo contact changed from the previous submission.	

CFR-i
**Agency Identification
and Certification Statement**

- The names, phone numbers and email addresses of your agency's CEO and the person or persons to contact with questions regarding the cost report and claim schedules are required.
- Must be signed by the CEO. **Signed and dated CFR-i must be mailed to each funding NYS Agency.** The schedule signed must have the same DCN as the CFR submitted via the Internet.

CFR-ii/CFR-iiA
Accountant's Report

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

CFR-ii /CFR-iiA
Accountant's Report

- Counties and Municipalities have three options to certify their CFR
- Schedule CFR-ii (used when CFR period and fiscal period coincide)
 - Schedule CFR-iiA (generally used when CFR period and fiscal period do not coincide)
 - Compliance Review for counties as described in Appendix CC
 - Note that schedule CFR-iiA may be used by municipalities even when CFR period and fiscal period coincide.



A Full CFR requires CPA certification in almost all cases.

Exceptions can be found in Section 2.0 of the CFR Manual.

These exceptions are rare.

CFR-iii **Certification Statement**

- Complete if agency receives Aid to Localities funding through an LGU or direct contract.
- Executive Director/CEO signs left portion of schedule.
- **Signed and dated CFR-iii must be mailed to each funding NYS Agency.** The schedule signed must have the same DCN as the CFR submitted via the Internet.

CFR-iii **Certification Statement**

- If your agency receives funding through a local contract with a county, the far left certification must be signed by your Executive Director/CEO **and** the far right certification must be signed by the county Director of Community Services.
- Do not wait for the County to sign your CFR-iii prior to submission to the funding NYS Agencies. Send a copy of CFR-iii signed by your CEO to the funding NYS Agency(ies) at the same time you send your CFR-iii to the county.

**CFR-iii
Certification Statement**

- If you are a county operated agency, the middle certification must be signed by your County Treasurer *and* the right certification must be signed by the Director Of Community Services.
- The signed and dated CFR-iii *must* be mailed to each funding DMH State agency.
- The signed CFR-iii *must* have the same DCN as the electronically submitted CFR.

**A Full CFR consists of up to
three sections:**

- Core schedules:
CFR-1 through CFR-6 and DMH-1.
- Claiming schedules:
DMH-2 and DMH-3 (these schedules are not applicable for SED).
- Supplemental schedules:
Additional detail schedules specific to an individual NYS Agency.

**The recommended order of
completion for the Core
Schedules:**

CFR-4
CFR-4A
CFR-1 (lines 1 through 64)
CFR-3
CFR-5
CFR-1 (lines 65 through 107)
CFR-2
CFR-6
DMH-1

CFR-4
Personal Services

- A NYS Agency/shared program specific schedule is completed for direct care, clinical, support and program administration and LGU administration staff (Position Title Codes 100-599 and 701-799).
- A separate agency wide schedule CFR-4 is completed for the agency administration personal services expenses (Position Title Codes 600 - 699). 100% of the amounts paid for agency administration staff needs to be reported.

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

CFR-4

- Only individuals employed by your agency are reported on this schedule (those receiving W-2s).
- 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 title you use.
- The standard work week must be at least 35 hours per week, and not greater than 45 hours per week.

CFR-4

- The Hours Paid, FTE's and Amount Paid totals are shown by column.
- Individuals can be split between sites and/or program titles (See Appendices J and Appendix L of the CFR Manual).

Calculation of FTE's

- Hours Paid/(Standard work week x 52)
- Example: FTE for position where the standard full time work week is 40 hours and employee works 32.5 hours a week for 32 weeks during the fiscal year:

$$\frac{32.5 \times 32}{40 \times 52} = \frac{1040}{2080} = .500 \text{ FTE}$$

SCHEDULE CFR - 4										Personal Services		
Header Agency: 11110 - Ave Agency, Inc. Reporting Period: 11/0001 - 6/30/2011 Submission Type: Full												
State Agency: 11110		Program: 1111000 - Civil Treatment		Site: 1111000 - Sun Coast Clinic (2100 90)								
Program/Title: Program Admin/LSO Admin Agency Admin <small>Click the "Add" button below to add a row to the list.</small>										State Agency Total for all programs:		
Position	32	32.5	40	Other	Hours Paid	FTE	Amount Paid	Hours Paid	FTE	Amount Paid	Amount Paid	
102 - Accounting and Administration	1	1	1		26	0.50	2,756	26	0.50	2,756	2,756	
210 - Purchasing	1	1	1		1,307	0.25	12,466	1,307	0.25	12,466	12,466	
104 - Local Vehicle License (LSPV) (2100)	1	1	1		1,852	0.35	17,633	1,852	0.35	17,633	17,633	
225 - Local Vehicle Market/Land (MFL)	1	1	1		1,167	0.22	45,123	1,167	0.22	45,123	45,123	
101 - Vehicle Servicing	1	1	1		460	0.09	3,665	460	0.09	3,665	3,665	
103 - Program in Site Director	1	1	1		440	0.08	20,540	440	0.08	20,540	20,540	
105 - Other Vehicle	1	1	1		2,650	0.50	47,745	2,650	0.50	47,745	47,745	
106 - Other Program Administration Staff	1	1	1		126	0.02	5,533	126	0.02	5,533	5,533	
Total Hours Paid, FTE, and Amount Paid for Positions:										9,988	0.999	372,943

CFR-4

- The total personal services for each program/site carries forward to CFR-1, line 16.
- The total personal services for agency administration staff carries forward to CFR-3, line 1.

CFR-4A

Contracted Direct Care and Clinical Personal Services

- Only direct care and clinical contracted positions are reported on this schedule (Position Title Codes 200-399).
- Position title codes are found in Appendix R.
- Report Hours Paid and Amount Paid. The Hours Paid field ***cannot*** be left blank.
- This figure carries forward to CFR-1, line 35.

Any Questions So Far?



▶ Let's take a Break!

[Click Here to Start Timer](#)



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

- Lines 1 through 6 and 8 carry forward from the program site definition screen.
- Line 13: Units of Service.
 - Must be completed correctly!
 - Inaccurate information will cause CFR to be rejected
 - See Appendices E-H for guidance
 - Transfers from OMH-1 for OMH sites

Schedule CFR-1
Program/Site Data
Units of Service

- It is critical that Units of Service delivered during the reporting period are captured, counted and reported correctly!
- It is expected that providers:
 - Train staff regarding the appropriate measures of units for the program types they run. 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.

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

We are capturing both 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.

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)

CFR-1
Expenses – CFR 1.2

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

CFR-1
Expenses - CFR 1.2-1.3

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

CFR-1
Expenses - CFR 1.3

- Line 35: Contracted Direct Care and Clinical Personal Services carry forward from CFR-4A.
- Line 39: Insurance General
 - For OMH and SED: Indicate one figure in the line details box.
 - For OASAS and OPWDD: Indicate the following items separately in the line details box: Vehicle Insurance, Professional Malpractice, Medical Malpractice, Crime/Fidelity, General Liability Umbrella and Other.

CFR-1
Expenses - CFR 1.3-1.4

- Line 44: Depreciation - Vehicle
- Line 45: Depreciation - Equipment
- Line 51: Deprecation - Building
- Line 52: Depreciation - Building/Land Improvements

See Appendix O for where to find guidelines on capitalization & depreciation.

CFR-1
Expenses - Other Lines

- The OTPS, Equipment and Property categories each have an "Other" line for miscellaneous items:
- Detail is required for individual items with initial cost of \$1,000 or more.
- Items less than \$1,000 may be grouped together as "All items <\$1,000 each".

CFR-1
Expenses - CFR 1.4

- Operating costs on line 64 are used as the basis for the allocation of agency administration costs.
 - Personal Services,
 - Vacation Leave Accruals,
 - Fringe Benefits,
 - OTPS (less Subcontract Raw Materials)
- Line 65: The ratio value factor carries forward from CFR-3.
- The ratio value factor is applied to the Total Operating Costs on line 64 to get the agency administration allocation on line 65.

CFR-1
Adjustments/Non-Allowable Costs

- Line 66: - Detail regarding the amount, description and line where the amount was originally reported is required by the software.
- Refer to Appendix X for non-allowable costs.
- Report excess costs in related party transactions from Schedule CFR-5 here.

CFR-1
Expenses - CFR 1.4

Line 67- Total Program/Site Costs

Sum of:

- 29 - Sub-Contract Raw Materials
- 48 - Total Equipment
- 63 - Total Property - Provider Paid
- 64 - Total Operating Costs
- 65 - Agency Admin Allocation
- Minus 66 - Adjustments/Non-Allowable Costs

CFR-1
Expenses - CFR-1.4

Lines 68a & 68b: OPWDD ONLY –
Transportation Allocation:

- Any service provider who reports an 0670 and/or 0880 transportation program on the CFR must allocate these expenses on line 68a for transportation within a program and/or 68b for to/from transportation (Day Hab, Day Treatment and Pre-Voc) to each program/site that is provided transportation services.

CFR-1
Expenses - CFR 1.4

Lines 68c & 68d: OPWDD ONLY:

- Line 68c: Expenses for VOICF/DD School District Contract- not operated by the Service Provider must be reported in CFR-1, line 68c. The associated revenue must be reported as Medicaid in the related ICF/DD program.
- Line 68d: Expenses for VOICF/DD Day Services must be reported in CFR-1, line 68d. The associated revenue must be reported as Medicaid in the related ICF/DD program.

CFR-1
Revenues – CFR-1.5

Line 69: Participant Fees

- Report monies received from participant in excess of SSI and SSA.
- SED providers report revenues for non-disabled students in Preschool Integrated programs 9160-9163 and 9165-9169.

CFR-1
Revenues – CFR-1.5

Line 72 – Medicaid
Please note for OMH:

- Include COPS up to the 110% limit.
- COPS thresholds for Clinics do not apply for services rendered after 6/30/2008.
- Include CSP revenue in the certified program (Clinic Treatment, CDT or Day Treatment) in which it is generated on schedule CFR-1. CSP revenue is handled differently on the DMH-2.

CFR-1
Revenues – CFR-1.5

- Line 74: Other Third Parties
 - For OASAS: Enter Medicaid Managed Care and Other Third Parties separately in the line details box.
 - For OMH and OPWDD: Enter one figure for Other Third Parties in the line details box.
 - This line is for Health Insurance only!
- Line 80: State Grants
 - Report State funding not including OASAS, OMH, OPWDD & SED.

CFR-1
Revenues – CFR-1.5-1.6

- Line 82: Report Food Stamp revenue for OASAS and OPWDD; and National School Breakfast & Lunch program revenue for SED.
- 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 line 88, 89, 91 and/or 92.

CFR-1
Revenues – CFR-1.6

- Lines 93 and 103: Net Deficit Funding (the same amount is reported on both lines).
 - Funds received by the LGU from NYS and passed on to the service provider.
 - Funds received directly from NYS via direct contract.
 - Funds received directly from the funding LGU.
- Line 94: Other Revenue - Include SED private pay tuition.

CFR-1
Revenues – CFR-1.6

Report:

- Gross Revenues on line 95.
- GAAP Adjustments on lines 96 - 98.
- Non-GAAP Adjustments on lines 101 - 104.
- Total Adjustments on line 106.
- Total Net Revenues on line 107.

CFR-1

Revenues - Other Lines

- Each Revenue category has an "Other" line for miscellaneous items.
- Detail is required for individual items of \$1,000 or more.
- Items less than \$1,000 may be grouped together as "All items <\$1,000 each".

CFR-2

Agency Fiscal Summary

- CFR-2 captures expenses and revenues of the entire agency.
- Totals for each state agency are displayed in separate columns.
- Programs not certified or funded by participating NYS Agencies are entered in column 7 (Other Programs) using the same categories.
- Provider agency totals are reported in column 1.

CFR-2

- Fund raising expenses and revenues are reported in full in column 7 (Other Programs). These expenses and revenues are ***not*** netted.
- Realized and unrealized gains and losses are reported in column 7 (Other Programs).
- Operating expenses in CFR-2 column 7 are used to distribute agency administration costs to column 7 (Other Programs) using the Ratio Value Allocation Methodology.

CFR-2

- If the expenses and revenues reported in Column 1 do not match the expenses and revenues reported in your agency's financial statements, a reconciliation of these differences ***must*** be submitted.
- Reconciliation statements ***must*** be created using approved CFR software. Paper copies ***will not be accepted!***
- A reconciliation statement is not required if the reporting period and the financial statement period are different.

CFR-3

Agency Administration

- All agency administration costs for the entire provider agency are reported on a single CFR-3 schedule.
- Agency administration costs are:
 - costs for overall direction of the agency;
 - costs for general record keeping and fiscal management ;
 - costs for governing board activities;
 - costs for public relations (excluding fund raising and special events);
 - costs for parent agency expenses.

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

CFR-3
CFR-3.1

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

CFR-3
CFR-3.1

- Line 16: Insurance – General
 - OPWDD and OASAS providers:
Indicate the following items separately in the line details box: Vehicle Insurance, Crime/Fidelity, Director's and Officer's Liability, Pension/Fiduciary and General Liability.
 - OMH and SED **only** providers:
Can report as one entry under 'Other Insurance'.

CFR-3
"Other" Lines

- The OTPS, Equipment and Property categories each have an "Other" line for miscellaneous items:
- Detail is required for individual items of \$1,000 or more.
- Items less than \$1,000 may be grouped together as 'All items <\$1,000 each'.

CFR-3
CFR- 3.1

- Line 40: Total Agency Administration.
- Line 41: Adjustments/Non-Allowable Costs:
 - Appendix X of the CFR Manual lists the most common non-allowable costs.
 - Also report excess costs from related party transactions from Schedule CFR-5 as an adjustment on this line.
 - Software will not allow negative entries!
- ▶ Line 42: Net Agency Administration is the amount to be allocated using the Ratio Value method.

CFR-3
CFR-3.2

- The Ratio Value Method of allocation *must* be used for CFR cost reporting, even if a different method for allocation of agency administration is used on your financial statements.
- The Ratio Value Method uses operating costs of the program/sites as the basis of the allocation.
- Operating costs are: Personal Services, Vacation Leave Accruals, Fringe Benefits, OTPS.
- The Ratio Value methodology is described in detail in Appendix I of the CFR Manual.

CFR-3
CFR-3.2

- Schedule CFR-3 uses a two step process to allocate agency administration costs.
- Step 1: Provider agency administration costs are allocated to each NYS Agency and to 'Other Programs'.
- Program types 0190, 0880 and 0890 are exempt.

Agency Admin Ratio Value

Step 1

- Total Agency Operating Costs (line 49) is the total of lines 43 - 48. This total is carried forward to line 51.
- Net Agency Administration (line 50) / Total Agency Operating Costs (line 51) = The ratio value factor on line 52.
- The Ratio Value factor X Operating cost subtotals (lines 43-48) = NYS Agency and Other Programs shares reported on CFR-3, lines 53 - 58.

CFR-3 CFR-3.2

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

Schedule CFR-3 Final thoughts:

- You have agency administrative expenses.
- The expenses need to be distributed to all activities fairly.
- Ratio value is the method used to allocate.
- Ratio value is based on operating costs.
- The amounts allocated may differ from the amounts allocated in your financial statements.

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.

CFR-5

- If the answer to Question 1 is "Yes", Section B **must** be completed (Section C must also be completed if the transaction involved a lease or rental agreement).
- Only the lesser of actual costs or fair market value are allowable costs for reimbursement in Section B.
- Section C should be the actual costs of the related party.

CFR-5

- **Section B** details payments to related organizations and/or individuals by transaction type.
- Consult section 18.0 of the CFR manual for Relationship key to complete column 6.
- **Section C** details space, lease, rental transactions reported in Section B; also reports the costs of the related party.

CFR-5

- Adjustments to allowable costs should be carried forward to CFR-1, line 66 or CFR-3, line 41. (Negative adjustments are ***not*** carried forward.)
- If the answer to Question 2 is "Yes", Section D ***must*** be completed.

CFR-5

- The direction of related party transactions are indicated in Column 7, To/From.
- The amount of the related party transactions are entered in Column 8.

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

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

CFR-6

- Question 2 only details compensation paid to individuals in their capacity as officers, directors or trustees of your agency's Board of Directors.
- Question 3 requests information on the five highest paid employees of your agency.
- Question 3 includes a calculation of an employee's annualized salary in addition to the amount actually paid. The amount paid and the FTE must be entered.

CFR-6

- Question 4 requests information on the 5 highest paid independent contractors providing services of a professional nature and which were compensated in excess of \$50,000. Services of a professional nature include Accounting, Legal, Medical, Consultants and Other. Question 4 choices are hard coded.
- Independent contractors may be individuals ***OR*** firms.
- A figure ***must*** be entered in response to Question 5 (Number of Additional Employees Above \$75,000). If there are 5 or less employees that meet the criteria, enter "0".

**Supplemental Schedules and
Important Notes for 2010/2011**



Important OASAS Notes

Problem areas:

- The Units of Service (visits or patient days as applicable) reported on the CFR do not match the information reported to the OASAS Monthly Service Delivery system.
- Providers receiving more than \$750,000 in state aid for all OASAS programs combined are not submitting Full CFRs.

Important OASAS Notes

Problem areas cont:

- All OASAS programs operated by a provider (both funded and un-funded) are not reported on the CFR submitted.
- The correct Program Number/Program Reporting Unit Number (PRU) assigned to programs are not being used as the Site Code in the NYS CFRS software.

Important OASAS Notes

Ambulatory Patient Groupings (APGs)

- No later than early 2011 OASAS will implement the new Ambulatory Patient Groupings (APGs) Medicaid pricing and billing system for OASAS certified outpatient chemical dependence programs (clinic and opiod).
- Once implemented APGs will replace the current threshold pricing and rate code structure.

Important OASAS Notes

APGs Cont.

- APG pricing is intended to more closely align Medicaid reimbursement with the cost of service delivery.
- As a result of this transformation, accurate CFR information will be critical in assisting OASAS to develop Medicaid APG prices.
- Therefore, it is extremely important that providers complete the correct CFR submission type in a timely manner and that the submitted CFR contains a complete and correct array of programs operated.

Important OASAS Notes

APGs Cont.

- For additional APG information please see the OASAS APG webpage:
<http://www.oasas.state.ny.us/admin/hcf/APG/Index.cfm>

OASAS Changes

- Program code 3980 (Recovery Community Organizing Initiative) was added to Appendix E).
- The definition of program code 5550 (Chemical dependence prevention Services) has been revised.

OMH-1
Units of Service by Program Site

- Total units of service - including Medicaid units of service.
- Refer to Appendix F for calculation of units of service for different program types.
- Totals from right side of column are transferred to CFR-1, line 13 and DMH-1, line 3.
- This figure also needs to match the units of service on DMH-3 by program.

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!

Changes to Schedules OMH-1 and OMH-2 Units of Service by Program Site

- Reporting of units of services has changed for the following program types: Clinic Treatment, Continuing Day Treatment and PROS.
- Clinic Treatment units of service for the period July -1, 2010 – September 30, 2010 that were billed under the old methodology for calculating units of service must be recharacterized to fit within the new methodology for CFR reporting on the 2010/2011 CFR.
- Line 16 is now the totals line.

Important Notes for OMH Service Providers

- OMH providers should use the Mental Health Provider Data Exchange (MHPD) to submit corrections, openings and closures of programs.
- Questions to: MHPD@omh.ny.gov

Important Notes for OMH Service Providers

OMH Changes to Funding Source Codes

- New codes: 034J, 034K, 112, 119A and 178.
- Deleted codes: 034A, 034B, 034C, 034E, 038, 038A, 038B, 038C, 038D, 038E, 038F, 038G, 038H, 038I, 038M, 038N, 038O, 039, 039B, 039E, 039F, 039H, 039V, 046K, 049A, 053S, 104, 104A, 105, 105A, 106, 140F, 140H, 140I, 140J, 140K, 140Y, 170A, 170E, 170F, 170K, 170L, 170M, 170N, 190, 550 and 550A.

Important Notes for OMH Service Providers

OMH Case Management providers

- There are several changes to program codes and funding source codes related to case management type programs for 2010/2011.
- Deleted codes: 0810, 1990, 2820, 2830
- New codes: 0920, 1230, 1910, 2720, 2980, 6910, 6920

Important Notes for OMH Service Providers

OMH HCBS Waiver Services

- There are several changes to program codes and funding source codes related to HCBS Waiver programs for 2010/2011.
- Deleted codes: 2230, 2240, 2250, 2260, 2270, 2280.
- New Code: 2300.

Important Notes for OMH Service Providers

OMH Program Codes

- Additional OMH program code changes for 2010/2011.
- Program code 1520 was deleted. Program code 1510 should now be used.
- Program code 2750 has been added.

Important Notes for OMH Service Providers

New OMH-only Position Title Codes

Three new OMH-only position title codes have been added to Appendix R.

- 327: Licensed Mental Health Counselor
- 328: Licensed Psychologist
- 355: Student

OPWDD-1
Schedule of Services-ICF/DDs
Only

- Each ICF/DD site requires a separate schedule (program codes 0090 and 1090).
- If the service was purchased exclusively with a Medicaid Card, put an "X" in Column 1.
- If the service was purchased exclusively by the ICF/DD, put an "X" in Column 2.
- If the service was purchased by the ICF/DD because the Medicaid Card did not cover the cost due to coverage limits, put an "X" in Column 3.

OPWDD-1

- If either Column 2 or 3 is checked "X", indicate cost of service dollars in Column 4.
- If Medical Supplies is marked with an "X" in column 2 or 3, complete an OPWDD-2 for that ICF/DD site.

OPWDD-2
ICF/DD Medical Supplies

For all ICF/DD sites:

- If medical supplies were purchased by the ICF/DD (column 2 or column 3 on the OPWDD-1), OPWDD-2 **must** be completed.
- Site specific reporting is required.
- Enter "Yes" in the appropriate column next to the Medical Supply Description.

OPWDD-3
HUD Revenues and Expenses

- OMRDD-3 is used to report all expense and revenue associated with Housing and Urban Development funding for residential programs.
- Site specific reporting is required.



OPWDD-3 cont.

- If these expenses are included in the amounts reported on CFR-1:
 - Break out the HUD-related amounts
 - List them on this schedule
 - Indicate which lines on the CFR-1 include HUD-related expenses

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

- Refer to the CFR Manual for required program types.
- The total fringe on line 10 of the OPWDD-4 ***must*** equal the amount on CFR-1, line 20.
- The total program administration, shown on line 26, ***must*** equal the portion of CFR-1 that is directly associated with program administration.

OPWDD Health Care Adjustment (HCA) VI- 2010

OPWDD Net Deficit Funded Programs

- HCA revenue (paid separately from the regular contract payments) that is attributable to the period **April 1, 2010 – June 30, 2010**:
- **should not** be reported on the 7/1/10 – 6/30/11 CFR if the associated expenses were incurred/reported in the 7/1/09 – 6/30/10 CFR. In this instance, a reconciling item will be required.
- **should be** reported on the 7/1/10 – 6/30/11 CFR as Net Deficit Funding on CFR-1 and DMH-2 if the associated expenses were incurred during the 7/1/10 – 6/30/11 reporting period.
- The HCA revenue (paid separately from the regular contract payments) that is attributable to the period **July 1, 2010 through June 30, 2011** should be reported as Net Deficit Funding on CFR-1 and DMH-2.

OPWDD Health Care Adjustment (HCA) VI -2010

OPWDD Net Deficit Funded Programs

- Expenses incurred during the 7/1/10 – 6/30/11 reporting period that were funded with HCA revenue (paid separately from the regular contract payments and that was attributable to the period April 1, 2010 through June 30, 2011) should be reported on the applicable lines on CFR-1 and DMH-2 and reported on DMH-3 funding source code 184 - Health Care Adjustment VI.
- For future CFR reporting periods, once the contracts are amended to include the HCA VI funding, separate reporting of expenses associated these funds is no longer required on DMH-3.

OPWDD Health Care Adjustment (HCA) VI - 2010

OPWDD Medicaid Funded Programs

- HCA VI revenue attributable to the period **4/1/10 – 6/30/10** should be reported on the 7/1/10 – 6/30/11 CFR as prior period revenue on CFR-1 Line 86
- HCA VI revenue attributable to the period **7/1/10-6/30/11** should be reported on either CFR-1, line 72 (Medicaid) or CFR-1 Line 94 (Other Revenue) as Non-Medicaid Waiver (Mirrored) Services, as applicable.

OPWDD New Program Codes

- 0294 – Residential Reserve for Replacement (RRR) – Freestanding Respite
- 0295 – Residential Reserve for Replacement (RRR) – ICF/DD (30 Beds or Less)
- 0296 – Residential Reserve for Replacement (RRR) – ICF/DD (Over 30 Beds)
- 0297 – Residential Reserve for Replacement (RRR) – Supervised IRA
- 0298 – Residential Reserve for Replacement (RRR) – Supportive IRA
- 0299 – Residential Reserve for Replacement (RRR) – OPTS

OPWDD New Program Codes

- ▶ 0237 – HCBS Community Habilitation Service
- ▶ 0256 – HCBS Assistive Technology Administration (Pilot)
- ▶ 0418 – Learning Institute
- ▶ 0419 – Portal-like

OPWDD Changes

- New Funding Source Codes
 - 088 ISS Transitional Stipend
 - 184 Health Care Adjustment VI 2010
 - 095 Federal Medical Assistance Percentage (FMAP) Reduction
- Deleted Program Codes
 - 0055, 1055.
- New OPTS Service Types
 - 28 Community Habilitation
 - 29 Product Fee
 - 30 Intensive Behavioral

SED-1
Program and Enrollment Data

- The top half of the SED-1 collects student enrollments by program by full-time equivalent (FTE).
- Report Total FTEs by Funding Source on SED-1, Lines 100-107.
- Report the total days the program operated on SED-1, Line 109 - Number of Days in Session.
- Calculate Care Days by multiplying Total FTEs by Session Days.

SED-1 cont.

- Refer to the CFR Manual for examples of student enrollment FTE calculations.
- When reporting FTE enrollments for 1:1 Aides, include the FTEs in both the 9230 program ***and*** the program attended by the child.
- SED-1, Lines 201 - 601 details the total number of classrooms operated and student FTEs enrolled by program for each SED approved classroom ratio (students:teachers:aides).

SED-4
Related Service Capacity, Need and Productivity

- The SED-4 captures capacity, need and productivity for all types of related services.
- The SED-4 is required for all rate based programs except for SEIT programs (Program Code 9135).
- Schedule RS-2 does not need to be sent to SED. Please retain a copy of this schedule for your files.
- An Excel version of the RS-2 schedule is available upon request.

SED Important Notes

- Report Excessive Teacher Turnover Prevention Grant Revenue on line 87 of the CFR-1 in the program column that includes the salary of the targeted teacher positions.
- Schedule SED-1 has been modified to include the following:
 - additional classroom ratios, number of classrooms and student FTE's.
 - to report actual Special Education Itinerant Services (SEIS) or Special Education Itinerant Teacher (SEIT) Units provided on line 115.

SED New Program Codes Early Intervention Program (EIP)

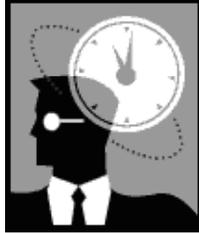
- › Use existing 9300 program code
Or
- › 9301 – EIP Initial Service Coordination
- › 9302 – EIP Ongoing Service Coordination
- › 9310 – EIP Screenings
- › 9311 – EIP Core Evaluations
- › 9312 – EIP Physician Evaluations
- › 9313 – EIP Supplemental Evaluations
- › 9320 – EIP Home/Comm. Based Individual Collateral Services
- › 9330 – EIP Office/Facility Based Individual Collateral Services
- › 9341 – EIP Group Development Intervention Services
- › 9342 – EIP Parent/Child Group Services
- › 9343 – EIP Family/Caregiver Support Group Services

SED Changes

- The definition of Supervising Teacher position title codes 215 and 518 have been changed in Appendix R.

Time for a Break!

Press Here to Start Timer



Next up...

The Claiming Schedules !



The Claims Schedules consist of the following:

- CFR-i
- CFR-iii
- DMH-2
- DMH-3

Due dates for Direct Contract Claims:

OASAS	11/01/11
OMH	11/01/11 *
OPWDD	11/01/11 *

*With Extension 12/01/11

Due dates for LGU Claims:

OASAS	11/01/11
OMH	11/15/11 *
OPWDD	11/15/11*

*With Extension 12/15/11

Due dates for Direct Contracts funded on a non-standard Reporting Period:

120 days after the end of the contract fiscal reporting period.

County/NYC Submission Requirements for 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.



OASAS Submission Requirements for Final Claims

- By Counties
 - Paper copies of all local contract funded service providers' CFR-i, CFR-iii and DMH-2 to the OASAS Claims Unit in Albany.
- By Direct Contractors
 - Paper copies of CFR-i, CFR-iii and DMH-2 to the OASAS Claims Unit in Albany.

OMH Submission Requirements for Claims

- By Direct Contractors
and
County Funded providers
- OMH requires the complete CFR internet submission including claims schedules.

OPWDD Submission Requirements for Final Claims

By Direct Contractors

- 1 paper copy of the final claim schedules and an original signature State Aid Voucher (AC-1171) to the DDSO as appropriate.
- 1 paper copy of the complete CFR and an original signature State Aid Voucher (AC-1171) to the OPWDD Regional Office as appropriate.

OPWDD Submission Requirements for Final Claims

By Counties/NYC

- Paper copies of all local contract funded service providers' final claim schedules, an LGU Fiscal Summary (CQR-3) and an original signature State Aid Voucher (AC-1171) to the OPWDD Claims Unit in Albany.

NOTE: Two State Aid Vouchers must be submitted if claiming Chapter 620 State Aid, one for Chapter 620 State Aid and one for Other Than Chapter 620 State Aid.

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.

Claims Overview - DMH-1

- DMH-1: Information is carried forward from CFR-1. Details of expenses are collapsed into major categories.
- Program sites are collapsed by Program code and Index.
- Expenses and Revenues are Accrual.

Claims Overview - DMH-2

- DMH-2: Information is based on the information from the DMH-1.
- DMH-2 is displayed by State Agency and County.
- A different basis of accounting may be used if approved in your budget.
- Schedule includes fields for contract type and number, net operating cost and deficit financing information.

Claims Overview - DMH-3

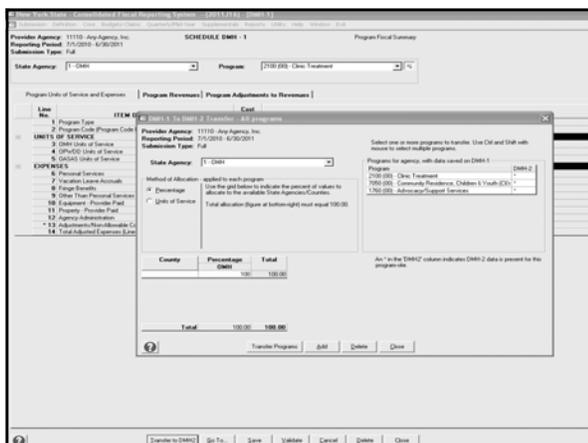
- DMH-3: Used to show how net operating cost is allocated by funding source.
- DMH-3 is displayed by State Agency and County.
- Funding source code information is found on your Budget.
- Must tie back to DMH-2 expenses and revenues by column.

DMH-1 Summary

- Information already entered on CFR-1 carries forward to DMH-1.
- The DMH-1 is completed on a NYS Agency and shared program specific basis.
- If you operate a shared program, units of service for the appropriate state agencies must be entered on DMH-1, lines 3 – 5.

DMH-1 Summary

- The DMH-1 cannot be used as a claim schedule.
- The DMH-1 is completed on the full accrual basis of accounting.
- Equipment costing \$5,000 or more and having a useful life of 2 or more years must be depreciated.
- Agency administration is allocated between NYS Agencies and their programs using the Ratio Value Methodology.



DMH-2 Summary

- Caution: if you make changes to the CFR-1 or CFR-4 after the data is transferred, the DMH-2 is not automatically updated.
- The DMH-2 ***MUST*** be used as the final State Aid claim expense and revenue summary for direct contract and local contract funded service providers.
- The DMH-2 is completed on a NYS Agency and county specific basis.
- Fiscal information is reported by program code and index.

DMH-2 Summary

- You must choose either Direct or Local as the contract type.
- The Method of Accounting must be selected for each program reported on line 1.
- The DMH-2 can be completed on the full accrual, modified accrual or cash basis of accounting.
- A contract number must be entered for each program on line 2.

DMH-2 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.

DMH-2 Summary

- For OASAS and OPWDD programs use the county code where the program is located (03-Bronx, 24-Kings, 31-New York, 41-Queens or 43-Richmond).
- For OMH programs use county code 31-New York regardless of where the program is located in the five boroughs of NYC.

DMH-2 Summary

- OASAS does not allow the claiming of vacation leave accruals or depreciation related expenses for State Aid reimbursement.
- OMH funded service providers reporting Medicaid revenue on line 17 must enter the appropriate line detail information (Base Medicaid, CSP, COPS, Level II COPS). No custom entries are allowed.

The screenshot displays the 'SCHEDULE DMR-2' software interface. At the top, it shows 'Provider Agency: 11111 - Any Agency, Inc.', 'Reporting Period: 1/1/2011 - 6/30/2011', and 'Submission Type: Full'. Below this, there are dropdown menus for 'State Agency: 31 - New York' and 'County: New York - 31'. A 'Program' dropdown is set to '750100 - Substance Abuse Services'. The main area contains a table with columns for 'Line No.', 'ITEM DESCRIPTION', 'Cost Center', and 'Value'. A pop-up window titled 'DMH-2 Line Details' is open, showing 'Line Details for Line Number: 17'. It includes a 'Description' field with 'Base Medicaid' selected, and a 'Detail Value' field with '75,000' entered. The 'Validation Total' at the bottom of the pop-up is '75,000'.

Line No.	ITEM DESCRIPTION	Cost Center	Value
14	Participant Fees Over 50 & 50%	40101	
15	50 & 50%	40102	
16	State-Self Help Assistance	40103	
17	Medicaid	40104	75,000
18	Medicaid	40105	
19	Other Third Parties	40106	
20	OPWDD Reimbursement from and Based/NTS COPS	40107	
21	Transportation - Medicaid	40108	
22	Transportation - Other	40109	
23	Salaries Contract Fund	40140	
24	Contract Grants Detail Request	40141	
25	Travel Grants Detail Request	40130	
26	1102 Income Fund Detail and OPWDD - 1102	40200	
27	Fund Source Detail (OPWDD)	40240	
28	Net Detail Funding Detail 1102 Funding - 1102	40110	
29	Other Detail Request	40230	
30	Total from Reimbursement from Line 14, 26	40100	

DMH-2 **Relationship to DMH-3**

By Column DMH2 DMH3

- Total Adjusted Expenses Line 13 equals Line 30
- Net Revenue Line 42 equals Line 31
- Net Operating Costs Line 43 equals Line 32

DMH-3 Summary

- The DMH-3 is completed on a NYS Agency and county specific basis.
- Lines 1 - 7 must be completed if applicable (especially Method of Accounting). Line 8 must be completed for OPWDD programs.
- Funding source codes are found in Appendix N.

DMH-3 Summary

- Contract numbers must be entered.
- Contract type must be designated (State or Local).
- For OASAS and OMH, the contract number and type indicated for each program on DMH-3 must match the information indicated for that program on DMH-2.

DMH-3 Summary

- 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.

DMH-3 Summary

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

Got all that?



If you have any questions or require additional assistance in completing your 2010/2011 CFR, please contact the appropriate NYS Agency at the number listed in the 2010/2011 CFR Manual, Section 8.0.



State Agency Points of Contact

OASAS	CFR:	518-485-2207
	State Aid:	518-457-3562
OMH	CFR:	518-473-3572
	State Aid:	518-473-7885
OPWDD	CFR:	518-402-4275
	State Aid:	518-402-4321
SED	CFR:	518-474-3227

**Thank you for attending
the 2010/2011
Full CFR Training**