NEW YORK STATE OF OPPORTUNITY.

Consolidated Fiscal Reporting System Interagency Committee

Consolidated Fiscal Reporting and Claiming Manual

January 1, 2016 - December 31, 2016

Office of Mental Health

Office for People With Developmental Disabilities

Office of Alcoholism and Substance Abuse Services

NYS Education Department

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The Consolidated Fiscal Report (CFR) is required to be completed by service providers receiving funding from or operating certified programs for any or all of the following New York State agencies. Please review the document submission matrices in Section 2.0 to determine the type of CFR submission required.

- Office of Alcoholism and Substance Abuse Services (OASAS)
- Office of Mental Health (OMH)
- Office for People With Developmental Disabilities (OPWDD)
- State Education Department (SED)

Service providers operating programs under the jurisdiction of one or more of these state agencies must file an annual CFR to document the expenses and revenues related to those programs. A ***single*** CFR is required from a service provider for each reporting period for which they are required to file. This ***single*** CFR includes ***all*** expenses and ***all*** revenues of the service provider.

The Consolidated Fiscal Reporting System (CFRS) is a standardized reporting method accepted by these state agencies (OASAS, OMH, OPWDD and SED), consisting of schedules which, in different combinations, capture financial information for budgets, quarterly and/or mid-year claims, an annual cost report, and a final claim. The instructions in this manual specify that a standard set of rules be followed in order to provide consistent data for comparison purposes. Software is available to assist in the preparation of the CFR (see Section 5.0).

The CFR consists of these three sections:

- **Core:** CFR-i, CFR-ii/iiA and schedules CFR-1 through CFR-6 which are required by each New York State Agency.
- **Claiming:** CFR-iii, schedules DMH-1 through DMH-3 which are required for OASAS, OMH and OPWDD.
- **Supplemental:** OMH-1 through OMH-4, OPWDD-1, OPWDD-2, OPWDD-5, SED-1 and SED-4 which are specific to each New York State Agency.

The CFR is used as both a **year-end cost report** and a **year-end claiming document**.

- The **year-end cost report** consists of the core and supplemental schedules. The year-end cost report is used to set rates and analyze the appropriateness of fees and contracts. The cost reporting schedules are completed using a consistent reporting methodology in order for the data to be comparable between providers, regions and programs. The consistent methodology includes:
    - using accrual accounting, including the depreciation of equipment and property, and
    - using the ratio value method to allocate agency administration costs.
- The **year-end claiming document** consists of the claiming schedules. The year-end claiming document is used to report expenses and revenues for service providers receiving Aid to Localities (State Aid) funding through a direct contract with a Department of Mental Hygiene (DMH) State Agency and/or a local contract with a county Local Government Unit (LGU). Depending on the contract budget, the claiming schedules may be completed using:
    - Accrual,
    - Modified accrual or
    - Cash basis accounting.

Service providers should review the reporting instructions for each schedule prior to completing the schedule. Service providers are also strongly encouraged to read the first nine (9) sections of this manual to ensure a basic understanding of the CFR requirements.

The respective New York State agencies reserve the right to reject the information submitted if the instructions contained in this manual are not followed.

There are four (4) types of final CFR submissions: Full CFRs, Article 28 Abbreviated CFRs, Abbreviated CFRs and Mini-Abbreviated CFRs. The type of CFR a service provider must complete depends on the type of program(s) operated by the service provider and the amount and type of funding received from the CFR State agencies. Please review the charts in this section to determine the type of CFR submission required.

Note: When a service provider is certified and/or funded by more than one CFR State Agency, the most stringent CFR reporting requirements must be followed. For example, if a service provider operates OPWDD programs that require an Abbreviated CFR submission, but also operates OMH programs that require a Full CFR submission, the most stringent reporting requirements apply and the service provider must submit a Full CFR.

Note: In Section 2.0, for purposes of determining submission requirements, Medicaid Managed Care is considered to be Medicaid.

Full CFR Submissions

Full CFR submissions are generally required if a service provider operates certified, rate-based or cost-based programs, receives Aid to Localities funding (State Aid) in excess of $750,000 or receives Medicaid for any program. Full CFR submissions require completion of all applicable CFR schedules and submission of the service provider's audited and certified financial statements.

Full CFRs must be certified by an independent certified public accountant. This certification is affirmed on either Schedule CFR-ii or Schedule CFR-iiA. Please note the following exceptions to having a Full CFR certified:

1) County Local Governmental Units (LGUs) and municipalities completing a Full CFR may submit any one of the following to meet the certification requirement:
   - Compliance Review (see Appendix CC)
   - Schedule CFR-ii
   - Schedule CFR-iiA

2) OASAS-only service providers completing a Full CFR are not required to have the CFR certified if all of the following criteria are met:

   - The service provider does not operate any of the following programs:

Program Name	Program Code
Chemical Dependence Inpatient Rehabilitation	3550
Residential Rehabilitation Services for Youth	3551
Medically Supervised Withdrawal Services – Outpatient	3059
Medically Supervised Withdrawal Services – Inpatient/Residential	3039

AND

   - The service provider receives $250,000 or less in Medicaid from all OASAS programs combined.

AND

   - The service provider receives less than $500,000 in gross revenue from all sources in all lines of business.

3) OMH-only service providers completing a Full CFR are not required to have the CFR certified if all of the following criteria are met:

   - The service provider operates an OMH Medicaid certified program (Clinic Treatment, Continuing Day Treatment, Day Treatment, Partial Hospitalization or Intensive Psychiatric Rehabilitation Treatment programs).

     AND

   - The service provider receives less than $100,000 in Aid to Localities funding from the State and local governmental unit.

     AND

   - The service provider receives Medicaid revenue of less than $200,000 for the year for which the CFR is being submitted.

4) OPWDD-only service providers completing a Full CFR are not required to have the CFR certified if all of the following criteria are met:

   - The service provider does ***not*** operate an OPWDD ICF/IID, CR, Day Treatment, IRA, or Day Habilitation program.

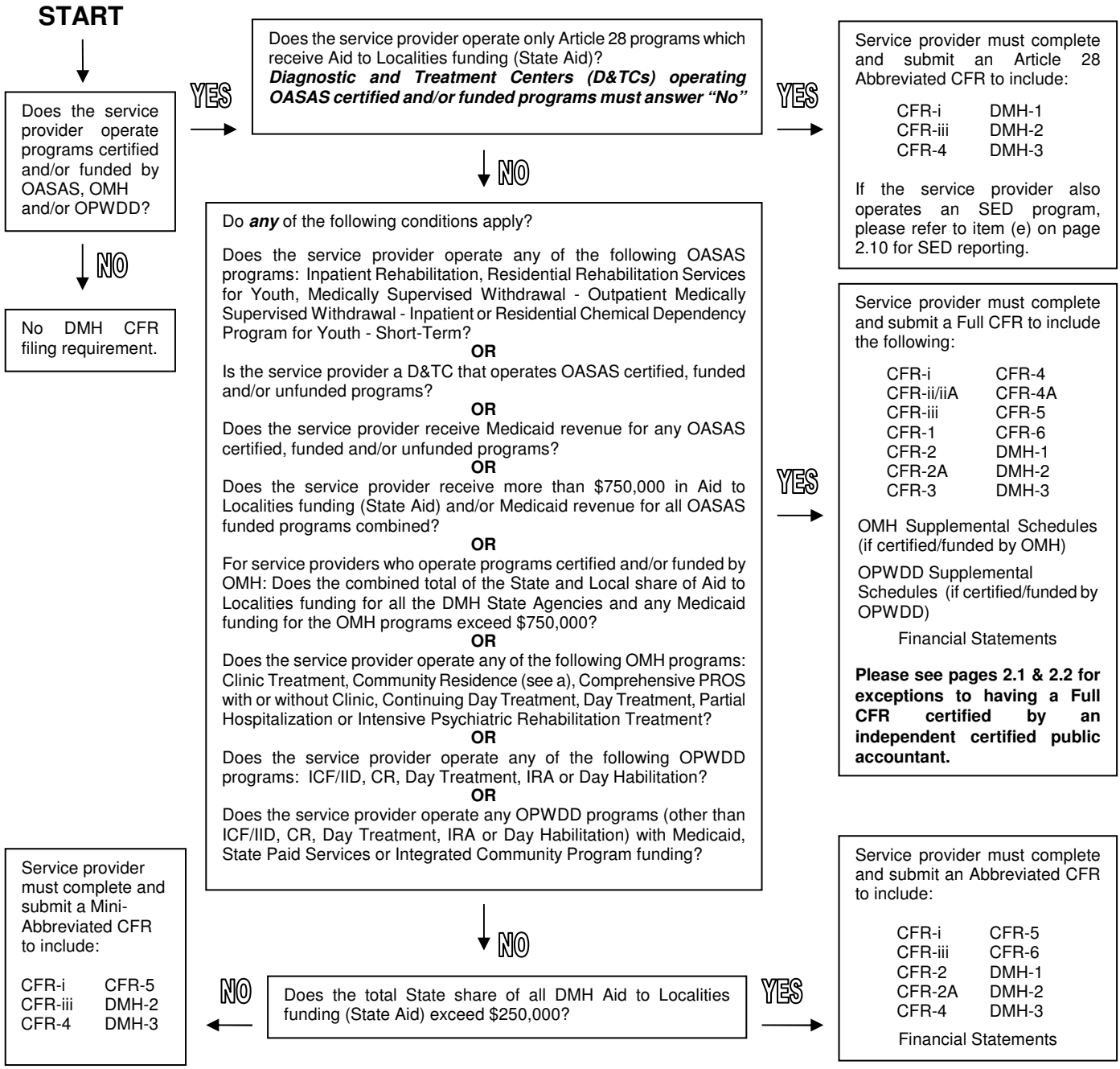
     AND

   - The total Medicaid, State Paid Service and/or Integrated Community Program funding for the OPWDD programs is $250,000 or less.

Notes:

- **Failure to submit all required schedules or failure to resubmit corrected schedules when requested may result in the imposition of sanctions or penalties.**
- **A provider that significantly revises its Full CFR after original submission may be required to have the revised CFR certified by its independent certified public accountant.**

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



Notes:

a) Community Residence programs include Treatment/Congregate (6070), Support/Congregate (6080), Community Residence, Children and Youth (7050), Treatment/Apartment (7070) and Community Residence, Single Room Occupancy (8050) programs.

New York State Department of Mental Hygiene (DMH)
Consolidated Fiscal Report Document Submission Matrix
For Service Providers That Operate Only OASAS Programs

Provider operates at least one OASAS program and:	Type of CFR required			
	Article 28 Abbreviated	Mini Abbreviated	Abbreviated	Full
Is an Article-28 certified hospital provider:				
Receiving State Aid for any OASAS program	X			
Is NOT an Article-28 certified hospital provider:				
Operating any of the following OASAS programs: • Chemical Dependence Inpatient Rehabilitation Services (3550) • Residential Rehabilitation Services for Youth (RRSY) (3551) • Medically Supervised Withdrawal Services – Outpatient (3059) • Medically Supervised Withdrawal Services – Inpatient/Residential (3039)				X
Not receiving Medicaid revenue for any OASAS program and receiving $250,000 or less in State Aid for all OASAS programs		X		
Not receiving Medicaid revenue for any OASAS program and receiving more than $250,000 but no more than $750,000 in State Aid for all OASAS programs			X	
Not receiving Medicaid Revenue for any OASAS program and receiving more than $750,000 in State Aid for all OASAS programs				X
Receiving Medicaid revenue for any OASAS program				X

Article 28 Abbreviated CFRs Require:
- CFR-i
- CFR-4
- DMH-1
- OASAS Form PAS-124*

Mini-Abbreviated CFRs Require:
- CFR-i
- CFR-4
- CFR-5
- OASAS Form PAS-124*

Abbreviated CFRs Require:
- CFR-i
- CFR-2
- CFR-2A
- CFR-4
- CFR-5
- CFR-6
- DMH-1
- OASAS Form PAS-124*
- Financial Statements

Full CFRs Require:
- CFR-i
- CFR-ii/iiA
- CFR-1
- CFR-2
- CFR-2A
- CFR-3
- CFR-4
- CFR-4A
- CFR-5
- CFR-6
- DMH-1
- OASAS Form PAS-124*
- Financial Statements

Additional Schedule Requirements and Submission Information
- Providers that receive State Aid must submit the DMH-2 and DMH-3 with their CFR.
- Providers that receive State Aid through a Local Contract with a county must submit the CFR-iii with their CFR.
- Financial Statements must be audited and certified. The provider may instead submit a financial statement review if the provider has gross revenue of less than $500,000 from all sources in all lines of business and is not operating any of the following programs:

Program Name	Program Code
Chemical Dependence Inpatient Rehabilitation	3550
Residential Rehabilitation Services for Youth	3551
Medically Supervised Withdrawal Services – Outpatient	3059
Medically Supervised Withdrawal Services – Inpatient/Residential	3039

*OASAS Form PAS-124 is an OASAS-specific form not part of the CFRS software.

OASAS Year-End Cost Reporting Submission Requirements

General Principles

The following general principles apply to organizations operating one or more OASAS programs.

- The following types of organizations may be required to submit annual CFRs:
  - not-for-profit corporations
  - for profit corporations
  - governmental entities (such as counties, cities, towns, public schools, and school districts)
- OASAS Form *PAS-124 – Additional Reporting Requirement for OASAS Reporting Entities Required Attestations with OASAS Consolidated Fiscal Report Submissions* is required with all CFR submissions.
  - This form and its instructions are available on the OASAS website:

    http://www.oasas.ny.gov/mis/forms/pas/index.cfm
- When a service provider operates programs through more than one CFR State Agency, the most stringent CFR reporting requirements must be followed.
- All organizations required to submit a CFR must report all OASAS programs operational during a fiscal reporting period.
- OASAS program may be funded or unfunded:
  - **Funded programs** receive net deficit funding (State Aid) from OASAS. State Aid can be provided through a direct contract with OASAS or through a local contract with a county.
    - Proprietary organizations are prohibited from receiving State Aid except for receivership situations and legislative grant funding.
  - **Unfunded programs** receive **no** net deficit funding (State Aid) from OASAS. Financial support for unfunded programs comes completely from Medicaid, client fees, health insurance carriers and other third party payers.

CFR Submission Requirements

Any provider that operates any of the following OASAS programs and is not an Article 28-certified hospital is required to submit a Full CFR:

Program Type	Program Code
Chemical Dependence Inpatient Rehabilitation	3550
Residential Rehabilitation Services for Youth	3551
Medically Supervised Withdrawal Services – Outpatient	3059
Medically Supervised Withdrawal Services – Inpatient/Residential	3039

Article 28 certified hospital providers:

- Operating funded OASAS programs are required to submit an Article 28 Abbreviated CFR.
- Operating unfunded OASAS programs *and* not required to submit a CFR by the NYS Office of Mental Health (OMH), NYS Office for People With Developmental Disabilities (OPWDD), or NYS Education Department (SED) are not required to submit a CFR.
- Operating unfunded OASAS programs and required to submit a CFR by OMH, OPWDD, or SED are required to submit a CFR to OASAS.

All other providers:

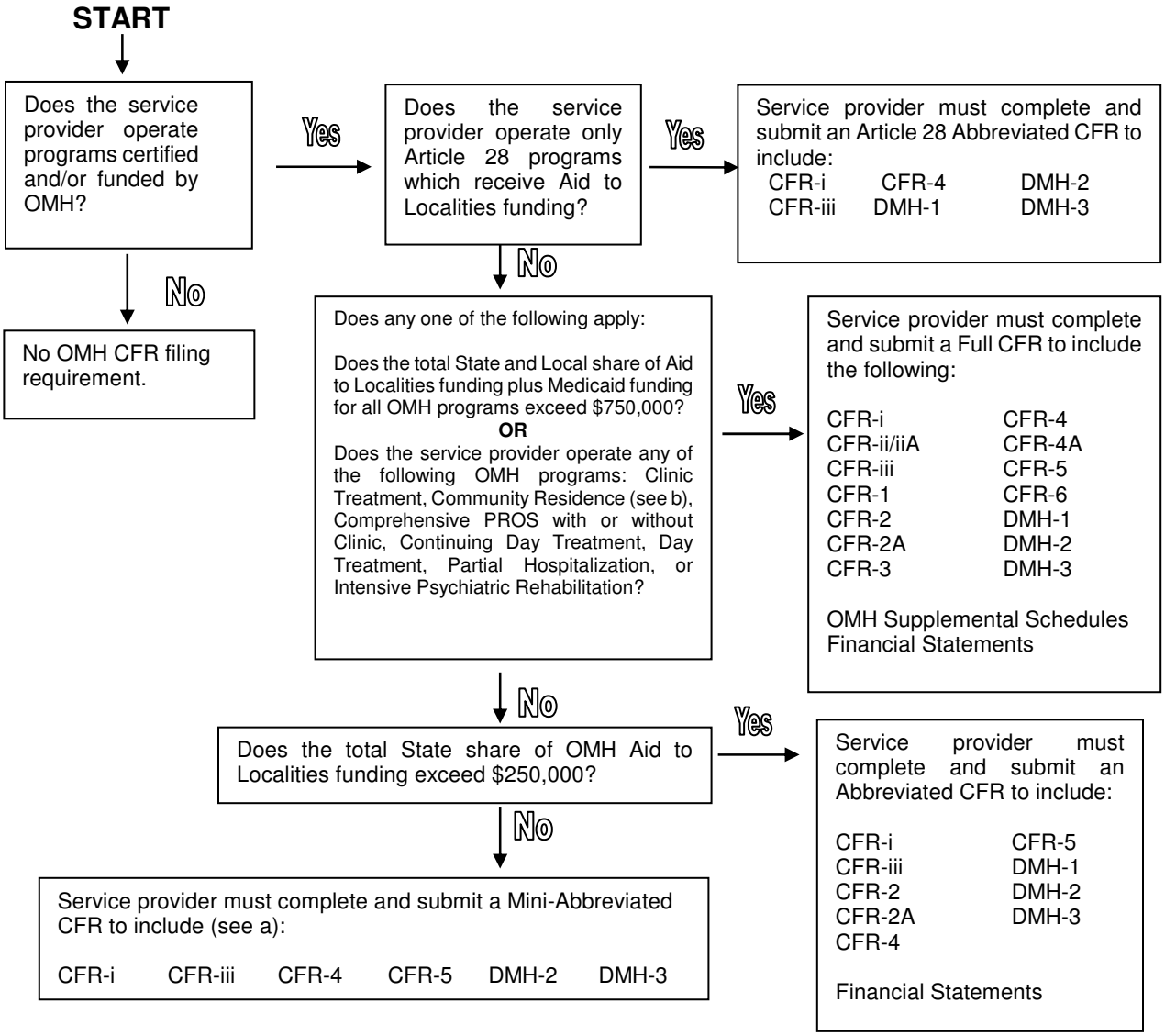
- Receiving Medicaid for any OASAS program are required to submit a Full CFR.
- Not receiving Medicaid for any OASAS program and receiving more than $750,000 in State Aid for OASAS programs must submit a Full CFR.
- Not receiving Medicaid for any OASAS program and receiving more than $250,000 but no more than $750,000 in State Aid for OASAS programs must submit an Abbreviated CFR.
- Not receiving Medicaid for any OASAS program and receiving no more than $250,000 in State Aid for OASAS programs must submit a Mini-Abbreviated CFR.

Financial Statements Submission Requirements

- Organizations receiving less than $500,000 in gross revenue from all sources in all lines of business are required to submit, at minimum, financial statements reviewed by an independent CPA.

- Organizations receiving $500,000 or more in gross revenue from all sources in all lines of business are required to submit financial statements audited and certified by an independent CPA.

New York State Department of Mental Hygiene (DMH)
Consolidated Fiscal Report Document Submission Matrix
For Service Providers Which Operate Only OMH Programs

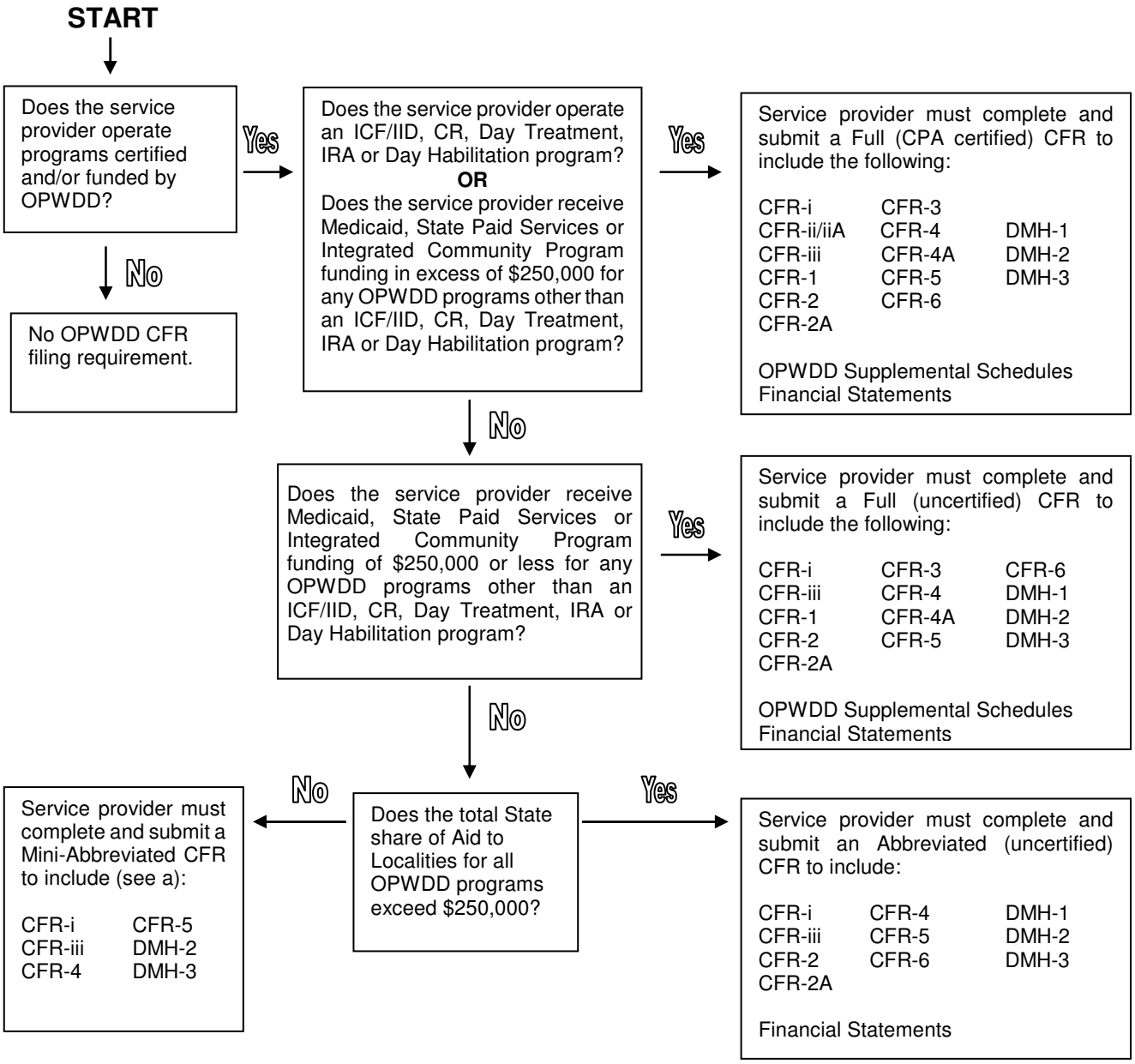


Notes:

a) All schedules of this CFR may be completed on accrual, modified accrual or cash basis accounting consistent with the service provider's approved budget.

b) Community Residence programs include Treatment/Congregate (6070), Support/Congregate (6080), Community Residence, Children and Youth (7050), Treatment/Apartment (7070) and Community Residence, Single Room Occupancy (8050) programs.

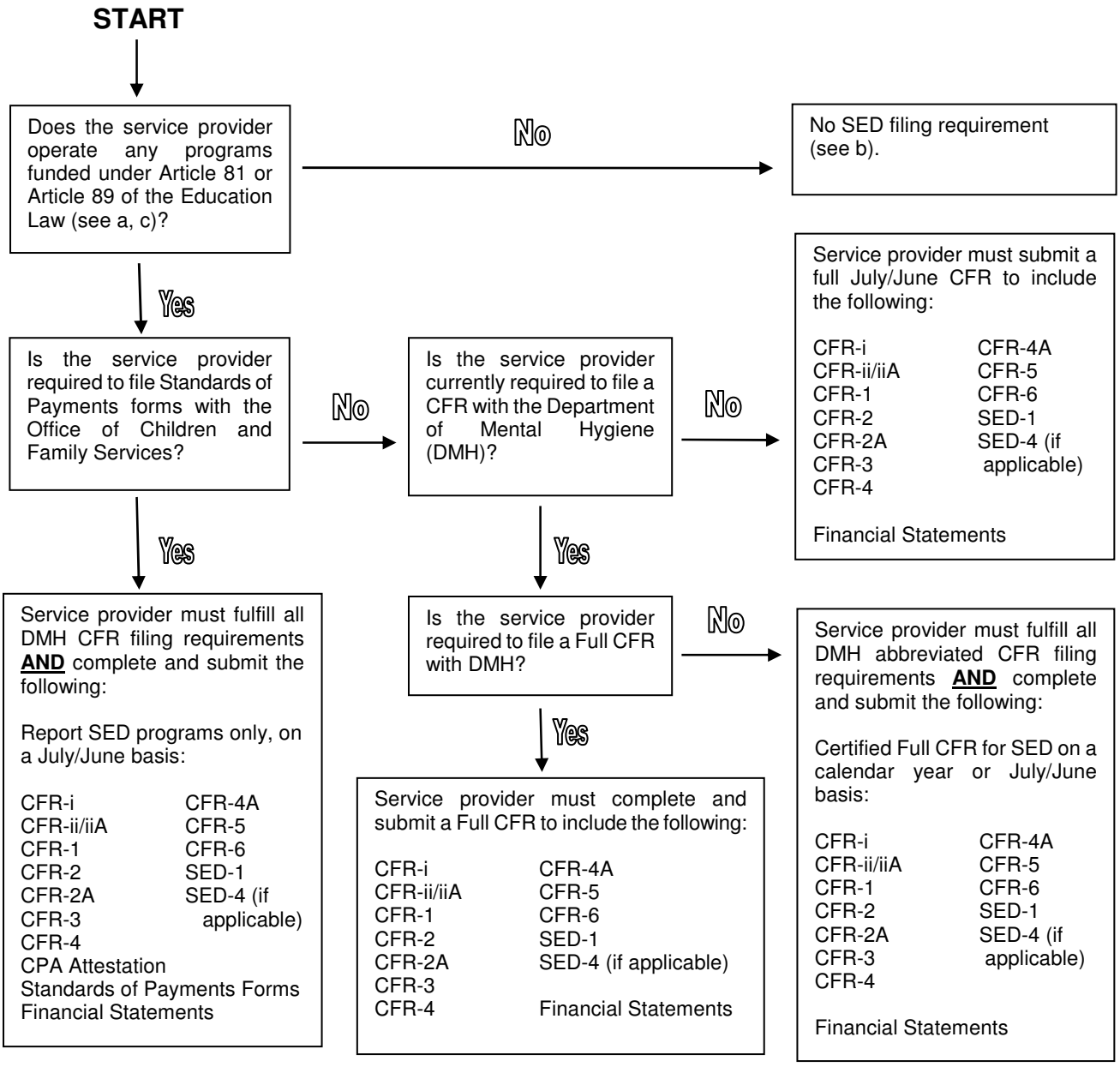
New York State Department of Mental Hygiene (DMH)
Consolidated Fiscal Report Document Submission Matrix
For Service Providers Which Operate Only OPWDD Programs



Note:

a) All schedules of the Mini-Abbreviated CFR may be completed on accrual, modified accrual or cash basis accounting consistent with the service provider's approved budget.

New York State Education Department (SED)
Consolidated Fiscal Report Document Submission Matrix
For Service Providers Which Operate Only SED Programs



Notes:

a) Municipalities that operate special education programs under Article 81 or Article 89 of the Education Law will be sent a cost center report under separate cover.

b) ACCES agencies that do not operate Article 81 or 89 programs do not need to submit a CFR to SED or cost out the ACCES programs separately. Instead ACCES programs for SED purposes are to be reported under the other column (col. 7) of the CFR-2 and reflected on the CFR-3 line 48.

c) Agencies that ONLY operate Preschool Multidisciplinary Evaluation Programs have no SED filing requirements.

SED Reporting Requirements

If a service provider is funded pursuant to Article 81 or 89 of the Education Law, the CFR is required. In general, the CFR submitted to SED must be a full agency-wide report containing the programs defined in Appendix H. For SED only providers, general purpose financial statements audited and certified by an independent certified public accountant for the same year-end as the CFR are usually required to be submitted with the CFR. The following provisions and exceptions apply to SED service providers only:

a) If the service provider is not required to file the CFR with DMH and has a school age or preschool special education program, the CFR submitted to SED must be reported on a July to June basis.

b) If the service provider is required to file a calendar year CFR with DMH, SED will accept a calendar year CFR.

c) If the service provider is required to file an abbreviated CFR with DMH on a calendar year basis, the service provider must then file either a full calendar year CFR with SED/DMH ***or*** the abbreviated calendar year CFR with DMH and a Full CFR on a July to June basis with SED.

d) If the service provider is required to file the Standards of Payments (SOP) report with the New York State Office of Children and Family Services which details the cost of SED programs, the service provider may file a July to June CFR with SED (Schedules CFR-1, 3, 4, 4A, 5, 6), SED-1 and SED-4 (if applicable). The CFR should include only SED programs and need not be certified. A CPA attestation is required. The method of allocating agency administration expenses used in completing the SOP report is permitted in lieu of the ratio value method in completing the CFR. The SED programs on the CFR must reconcile to the SED programs on the SOP report.

e) If the service provider is a hospital certified by the Department of Health and is not required to file a CFR with DMH, SED requires either a calendar year or fiscal year CFR (Schedules CFR 1, 3, 4, 4A, 5, 6), SED-1 and SED-4 (if applicable). The CFR should include only SED programs and need not be certified. A CPA attestation is required. The Step-Down method of allocating agency administrative expenses is permitted in lieu of the ratio value method in completing the CFR. Please note that service providers with DMH funding must also complete DMH CFR reporting requirements. Please refer to the applicable DMH submission matrix on pages 2.3 through 2.8.

f) If the service provider is required to file a calendar year CFR, each SED school age, preschool, infant, grant and preschool evaluation program needs to be reported in six-month segments, (January to June in one column and July to December in another column) for Schedules CFR-1, 4, 4A and SED-1. Schedule SED-4 is to be completed on a fiscal year basis (July to June) covering the previous fiscal year. All NYS Early Intervention Program Codes (Part C IDEA infant/toddler program) should be reported in six month segments.

g) If the only special education program a service provider operates is a special education itinerant teacher program (program 9135), schedule SED-4 is not required.

General CFR Submission Requirements

1. All CFR submission types ***must*** be prepared using the NYS CFRS Software and submitted electronically via the internet.

2. Certification Schedules – CFR-i, CFR-ii, CFR-iiA, CFR-iii:

   a. OMH and SED are currently unable to accept electronic submissions for CFR certification schedules (CFR-i, CFR-ii or CFR-iiA, and CFR-iii). OASAS and OPWDD will accept manual or electronic submissions (see b. below). For all **manual submissions**, signed and dated paper copies of the certification schedules *must* be sent directly to each applicable State Agency – OMH, OPWDD, OASAS and/or SED. Sending signed and dated paper copies of the certification schedules to the County, appropriate geographic office of the Developmental Disabilities Regional Office (DDRO), New York City Regional Office, or OASAS Field Office *does not* fulfill certification submission requirements.

   b. OASAS and OPWDD Only – Email Submissions

      i. Copies of all required certification schedules and Attestation Statements submitted by email ***must*** be PDF files.

      ii. The certification schedules should be included in one (1) PDF file.

      iii. Providers must keep original signature certification schedules and Attestation Statements corresponding to those emailed for the required retention period and must be able to make these documents available upon request to OASAS, OPWDD and any other stakeholder or governmental controlling party.

      iv. The DCN on emailed PDF certification schedules ***must*** match the DCN of the uploaded CFR files and the original signature copies maintained in the provider files as indicated in item iii. above.

      v. The emailed PDF files of certification schedules and Attestation Statements ***must*** be named exactly as follows:

         OASAS
         Agency Code_Period Covered_Cert Scheds_DCN_Date Filed
         Examples: 12345_2012_Cert Scheds_87654321_YYYY-MM-DD
         54321_2012-13_Cert Scheds_12345678_YYYY-MM-DD

         OPWDD
         Agency Code_Period Covered_Cert Scheds_DCN
         Examples: 12345_2014_Cert Scheds_87654321
         54321_2014-15_Cert Scheds_87654321

vi. The subject line of the email ***must*** be named exactly as follows:

OASAS
Agency Code_Period Covered_Certification Schedules
Examples: 12345_2012_Certification Schedules
54321_2012-13_Certification Schedules

OPWDD
Agency Code_Period Covered_Certification Schedules
Examples: 12345_2014_Certification Schedules
54321_2014-15_Certification Schedules

vii. Emailed certification schedules and/or Attestation Statements ***must*** be sent to the following email addresses as applicable:

For OASAS: cfrs@oasas.ny.gov
For OPWDD: CFR@opwdd.ny.gov

c. The Document Control Number (DCN) on the certification schedules must match the DCN of the Internet submission.

d. Revised CFRs and Certification Schedules: When a revised CFR is uploaded, the previously submitted certification schedules are no longer valid. OMH, OASAS, OPWDD and SED all require that a provider submit a new agency certification (CFR-i) reflecting the new DCN. OASAS filers and OPWDD filers that submit Full CFRs must also submit a signed CFR-ii/iiA with a new DCN or an Attestation Statement in lieu of new CFR-iis or CFR-iiAs. An Attestation Statement can only be substituted if a CFR-ii or CFR-iiA schedule with the original DCN signed by a CPA had been submitted.

3. Financial Statements and A-133 Audits (if required):

a. Financial Statements must be submitted electronically via the Internet as part of the CFRS upload process.

b. Financial Statements should be submitted at the time of the CFR submission or as soon as possible thereafter since they are required for reporting compliance.

c. Financial Statements should be in PDF format.

d. In order to upload the Financial Statements, providers will be prompted to provide the following identifying information:

i. Provider corp ID – the 5 digit code assigned by the funding agency

ii. The type of document
CFS - Consolidated Financial Statements; or
SFS - Stand Alone/Single Entity Financial Statements; or
A-133 – A-133 Audit Report

iii. The reporting period beginning and end dates:
Reporting Period Start Date: mm/dd/yyyy
Reporting Period End Date: mm/dd/yyyy

iv. The end date of the period covered by the Financial Statements or the A-133 Audit – mm/dd/yyyy. This end date should fall within the provider's CFR reporting period.

Regular Mail Submission

Any information that is required to be mailed should be submitted to the appropriate certifying/funding State Agency(ies) listed below:

- **New York State Office of Alcoholism and Substance Abuse Services**
  Bureau of Provider Monitoring and Funding
  1450 Western Avenue
  Albany, New York 12203-3526

  Note: If Aid to Localities funding is contracted through a County Local Governmental Unit (LGU) or the NYC Department of Health and Mental Hygiene (DOHMH), submit a paper copy of the CFR to the LGU or NYC DOHMH in addition to the Internet CFR submission.

- **New York State Office of Mental Health**
  CBFM CFR Unit
  44 Holland Avenue – 7th Floor
  Albany, New York 12229-0001

- **New York State Office for People With Developmental Disabilities**
  Fiscal Reporting and Data Analysis/CFR Processing Unit
  44 Holland Avenue – 5th Floor
  Albany, New York 12229-0001

  Note: If Aid to Localities funding is contracted through the Local Government Unit (LGU), submit one paper copy to the applicable LGU(s).

  If Aid to Localities funding is contracted through the NYC Department of Health and Mental Hygiene (DOHMH), submit one paper copy of the CFR to the NYC DOHMH.

  If funded and/or certified by OPWDD, submit one paper copy of the CFR to the appropriate OPWDD geographic office of the Developmental Disabilities Regional Office (DDRO) or New York City Regional Office in addition to the above requirements.

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

Internet Submissions

To submit your agency's CFR electronically via the Internet, go to the following OMH web address and follow the instructions:

http://www.omh.ny.gov/omhweb/CFRSWeb/instructions/validate.htm

Data from successfully uploaded CFR submissions will be stored in a central repository maintained on an OMH web server. On a nightly basis, data uploaded during the prior 24-hour period will be sent to the NYS agency(ies) certifying/funding the programs reported in the uploaded CFR.

A service provider's standard reporting period is generally based on the **geographic location of their corporate headquarters**.

Headquarters' Location	Standard Reporting Period
New York City (all five (5) boroughs)	July 1 through June 30
Other than New York City	January 1 through December 31

Exceptions to the above reporting period requirements are listed below.

OASAS

- All OASAS ONLY service providers receiving a cost based Medicaid rate from OASAS shall file on the calendar year basis regardless of the location of their corporate headquarters.
- OASAS ONLY service providers that do not receive Aid to Localities funding (State Aid) for any OASAS programs they operate may request a calendar or July – June fiscal reporting period regardless of the location of their corporate headquarters. Requests will be handled on a case by case basis and, as noted above, providers receiving a cost based Medicaid rate from OASAS must file on a calendar year basis.

SED

- A service provider receiving funding **only** from the State Education Department (and not from OMH, OPWDD or OASAS) pursuant to Article 81 or 89 of the Education Law will use the reporting period of July 1 through June 30.

Additional reporting requirements are listed below.

- A service provider receiving Aid to Localities funding through a county contract or direct contract with a specified reporting period that is not the same as the service provider's standard reporting period, will complete two CFRs:

  1. The regular submission will use the service provider's standard reporting period.

  2. The ***additional*** Abbreviated or Mini-Abbreviated CFR (see Section 2.0) will use the reporting period specified by the county or direct contract. Please contact the funding DMH State Agency(ies) to verify which type of CFR must be submitted.

     For example:

     A service provider that has its corporate headquarters in Manhattan and operates programs in both Manhattan and Westchester County, must submit their regular CFR on the standard reporting period of July 1 through June 30. This service provider would complete the CFR detailing expenses and revenues for all programs in operation during that time period, including the Westchester County programs. Note that the expenses and revenues reported for the Westchester programs would be the accrued amounts for the July 1 through June 30 period, not the amounts specified in the contract.

     This same service provider must also submit an ***additional*** Abbreviated or Mini-Abbreviated CFR on the January 1 through December 31 reporting period for the programs funded by Westchester County only. The expenses and revenues reported on this CFR would be related to the calendar year.

- A service provider receiving funding for Member Items (Special Legislative Grants) must complete an Abbreviated or Mini-Abbreviated CFR corresponding to the reporting period stated in the contract if this is different from their standard reporting period. The contract reporting period for the Special Legislative Grant often will not correspond to either the CFR calendar or fiscal reporting periods (it often runs from April 1 to March 31). If a service provider has additional CFR programs that require a regular CFR submission be filed on either the CFR calendar or fiscal reporting periods, the Special Legislative Grant must ***also*** be included in this CFR. Note that only the expenses and revenues of the Special Legislative Grant ***pertaining to the CFR calendar or fiscal reporting periods*** should be included in this CFR.

  For example:

  - XYZ, Inc. is required to file a Full CFR annually on a July/June fiscal reporting period reporting two (2) certified/funded outpatient clinics.

  - XYZ, Inc. receives a Special Legislative Grant of $15,000 with a contract reporting period of April 1, 2007 to March 31, 2008.

  Here's how XYZ, Inc. would file the appropriate CFRs:

  1. On XYZ, Inc.'s July 1, 2006 to June 30, 2007 Full CFR they would report all of the July 2006 to June 2007 expenses for the two (2) outpatient clinics ***AND*** the expenses for the Special Legislative Grant for the April 1, 2007 to June 30, 2007.

  2. On XYZ, Inc.'s July 1, 2007 to June 30 2008 Full CFR they would report all of the July 2007 to June 2008 expenses for the two (2) outpatient clinics ***AND*** the expenses for the Special Legislative Grant for the July 1, 2007 to March 31, 2008.

  3. A separate Mini-Abbreviated CFR covering the period April 1, 2007 to March 31, 2008 would be prepared by XYZ, Inc. and would only include those expenses associated with the Special Legislative Grant

  Had XYZ, Inc. received a Special Legislative Grant with a contract period of July 1, 2007 to June 30, 2008, only one (1) Full CFR would be completed for the reporting period. Included in that CFR would be all of the expenses for the two (2) outpatient clinics ***AND*** all of the expenses for the Special Legislative Grant.

Important Note: Only expenses and revenues for the proper CFR reporting period should be included in the CFR. CFRs submitted with expenses and revenues for a different reporting period will not be accepted.

All service providers must submit their completed CFRs to the appropriate State Agency(ies) as follows:

For OASAS and OPWDD certified and/or funded programs – no later than the first day of the sixth month following the end of the reporting period.

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

For the two (2) standard fiscal reporting periods the document due dates are as follows:

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 Due on or Before	May 1st	N/A	November 1st	N/A

A 30-day extension beyond the initial due date will be granted to OMH and SED service providers who submit the Consolidated Fiscal Report (CFR) Pre-Approved 30-Day Extension Request via Survey Monkey. This extension request must be electronically completed, indicating each of the NY State Agencies certifying or funding any of the programs that the service provider operates. Additionally, the county may require a submission date earlier than the extended date.

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.

Note: No response to this extension request will be sent by any of the State Agencies. Therefore, service providers should print a copy of the extension request for their files.

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

For Providers Operating OASAS Certified and/or Funded Programs

Sanctions: Sanctions for non-compliance with 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*.

For Providers Operating OMH Certified and/or Funded Programs

Providers who fail to file a satisfactory CFR on time, including all certifications and attachments, are subject to specific penalties.

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.

For Providers Operating OPWDD Funded Programs

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.

STATE AGENCIES WILL NOT BE RESPONSIBLE FOR ANY LOSS OF STATE AID WHICH RESULTS FROM NON-COMPLIANCE WITH THE REQUIRED DEADLINES OR LATE AMENDMENTS.

OASAS and OPWDD no longer require or accept preliminary (estimated) claims as of the July 2015-June 2016 reporting period.

All of the CFR state agencies require that all CBRs, CQRs and CFRs will be completed using approved NYS CFRS software. CFR Interagency Committee approved software is available only from the New York State Office of Mental Health. CFRs generated by software not approved by the CFR Interagency Committee will not be accepted.

The approved NYS CFRS software application has been reviewed by the CFR Interagency Committee and contains the functionality to:

1. Calculate and allocate agency administration expenses using the prescribed ratio value methodology,
2. Calculate FTEs to three (3)decimal places,
3. Calculate sub-totals and page totals,
4. Carry forward totals from certain schedules to specific lines on other schedules
5. Create an upload file for electronic submission of CFR documents via the Internet and,
6. Create and print in the specified formats.

Approved NYS CFRS software will also:

- Perform the edits required by the CFR Interagency Committee.
- Assign a unique Document Control Number (DCN) to the CFR submission each time the final validations are run successfully.
    - A DCN indicates that final calculations and carry forwards have been completed.
    - A CFR ***must*** have a DCN before it can be uploaded.
    - The assigned DCN will appear on each page of a printed CFR and will become part of the upload file for that submission.

NYS CFRS software is updated, approved and released for each calendar and July/June reporting period. Each version of NYS CFRS software can be used for the current reporting period and for all reporting periods, both calendar and July/June, going back to 2002/2003. If an agency needs to revise any prior period CFR dating back to 2002/2003, they should download the most recently released version of the NYS CFRS software from the OMH CFRS website and then import and revise the prior period CFR accordingly.

To obtain information concerning approved NYS CFRS software, contact the appropriate New York State Agency(ies) listed in Section 8.0.

The Office of Mental Health maintains a webpage related to the NYS CFRS software. This can be accessed at:

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

The CFRS homepage includes links to pages for:

- Downloading the software
- Instructions for installing the software
- Instructions for importing your previous submissions
- Uploading the submissions
- Obtaining manual and forms
- Various resources to help the users find answers to their questions

The software also has help available on many topics from the menu. You should be able to complete most tasks using the information found in HELP.

If you have questions regarding the operation of the CFRS software, and are unable to find the answers in the software's HELP or at the above referenced web site, please phone 1-800-HELP-NYS (1-800-435-7697) for assistance (if you are located outside of New York State, please call 1-518-474-5554) or e-mail at helpdesk@omh.ny.gov.

Financial Statements

CFR submissions must be accompanied by the service provider's annual audited and certified financial statements. The financial statements shall be audited and certified by a certified public accountant **independent of the organization**. The financial statements must be prepared in accordance with U.S. generally accepted accounting principles (U.S. GAAP). Providers subject to consolidated financial statement reporting in accordance with U.S. GAAP should submit their audited and certified consolidated financial statements and, if available, they should also submit financial statements reflecting information relating to the provider as a stand-alone entity.

These financial statements should correspond to the CFR reporting period if the service provider's fiscal or calendar year is the same as the CFR reporting period. If the service provider's accounting period differs from the required CFR reporting period, the service provider's most recent financial statements will be accepted providing that the year-end date of the financial statements falls within the CFR reporting period. 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.

Providers operating only SED programs will be required to submit audited and certified financial statements that correspond to the CFR year end of June 30th unless granted permission by the designated representative of the Commissioner of the NYS Education Department to submit the audited and certified financial statements on a different year end than the CFR.

The required financial statements for not-for-profit service providers shall include a statement of financial position, a statement of activities and a statement of cash flows. The required financial statements for for-profit service providers shall include a balance sheet, an income statement and a statement of cash flows. For not-for-profit and for-profit service providers, notes to the financial statements, a management letter if available, and a report on the reliability of the systems of internal control, if available, shall also be included.

CFR submissions that do not include the most current set of audited and certified financial statements will be considered incomplete and, as such, *may* result in imposition of sanctions or penalties against the service provider. Please refer to the applicable submission matrix in Section 2.0.

Note: Financial statements are not required for the following OASAS, OMH, and OPWDD CFR submissions:

- County Local Governmental Units (LGUs) or for municipalities;
- Article 28 hospitals; and
- Mini-Abbreviated CFRs.

OASAS Note: OASAS will accept financial statements **reviewed** by an independent CPA from providers receiving less than $500,000 in total revenue from all sources in all lines of business.

Federal Audit Requirements

States, Local Governments, and Non-Profit Organizations expending $750,000 or more a year in federal awards may be required to have a single or program-specific audit conducted in accordance with 2 CFR §200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. 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/retrieveECFR?gp=&SID=71ad861e0603cf07a990c10b6b89919f&mc=true&n=pt2.1.200&r=PART&ty+HTML#se2.1.200_1501

Method of Accounting – CFR Core Cost Report Schedules

The core cost reporting schedules CFR-1 through DMH-1 of Full, Abbreviated and Article 28 Abbreviated Consolidated Fiscal Reports (CFRs) must be completed using accrual accounting in accordance with U.S. generally accepted accounting principles (U.S. GAAP).

Note: For purposes of the forms and corresponding instructions, the term "generally accepted accounting principles" should be interpreted as being synonymous with "U.S. generally accepted accounting principles" and, similarly, the acronym "GAAP" should be interpreted as being synonymous with "U.S. GAAP."

Method of Accounting – State Aid Claiming Schedules

OASAS, OMH and OPWDD state aid claiming schedules DMH-2 and DMH-3 may be completed on any method of accounting but *MUST* be consistent with the service provider's approved budget and *MUST* be consistent from year to year.

Service providers must get prior approval from each applicable DMH funding agency in order to change their method of accounting from the prior year's method. Additionally, service providers funded through a contract with a Local Governmental Unit (LGU) must also get prior approval from the contracting LGU.

The three (3) methods of accounting are described as follows:

- **Accrual Accounting** – The goal of accrual accounting is to account in the periods in which they occur, the effects of transactions and other events and circumstances on an entity, to the extent that those financial effects are recognizable and measurable. Revenue is recognized and recorded when earned, regardless of when payment is received and expenses are recognized and recorded as they are incurred, instead of when they are paid.

- **Cash Basis Accounting -** Cash basis accounting records revenues when received and records expenditures when paid. Although this method of accounting is recognized for use by DMH service providers receiving Aid to Localities funding, caution is advised in its use because it may cause a distorted view of the fiscal activity of an agency and does not provide comparable fiscal reports from period to period.

- **Modified Accrual Accounting -** Modified accrual accounting treats revenues and expenditures as follows:

  Revenues are recorded when received except for the following:

  1. Those revenues which are susceptible to accrual. Revenues are susceptible to accrual if they are measurable and **"available"** to finance the operations of the current year. **"Available"** means collectible within the current accounting period or soon enough **"thereafter"** to be used to pay liabilities of the current period. Generally, **"thereafter"** should not exceed 60 days.

  2. Those revenues of a material amount that have not been received at the normal time of receipt. Revenues of a material amount ordinarily recorded on a cash method will be accrued if receipt is delayed beyond the normal time of receipt.

  Expenditures are recorded when incurred. Compensation due to employees and related fringe benefits at the end of the year will be accrued. Liabilities for retirement costs of public retirement systems will be recorded as expenditures when due to that retirement system.

For Providers Operating OASAS Funded Programs

OASAS does not allow service providers to budget for or claim any type depreciation expense for Aid to Localities (State Aid) reimbursement. Any items of expenses that were depreciated in the core schedules of the CFR must be converted to the actual hard dollar amount paid during the fiscal reporting period. Expenses that may require this conversion include but are not limited to vacation leave accruals and equipment or property assets.

Method of Accounting – By Schedule and CFR Submission Type

Each CFR submission type (Full, Article 28 Abbreviated, Abbreviated and Mini-Abbreviated) contains different combinations of schedules and has slightly different rules governing the methods of accounting used on those schedules. The requirements for each of the four (4) different CFR submission types are as follows:

Full CFRs

Schedules CFR-1 through CFR-6 and DMH-1 ***must*** be completed using accrual accounting according to U.S. generally accepted accounting principles. Claiming schedules DMH-2 and DMH-3 ***may*** be completed using a method of accounting other than accrual.

Abbreviated CFRs

Schedules CFR-2, CFR-2A, CFR-4, CFR-5, CFR-6 and DMH-1 ***must*** be completed using accrual accounting according to U.S. generally accepted accounting principles. Claiming schedules DMH-2 and DMH-3 ***may*** be completed using a method of accounting other than accrual.

Article 28 Abbreviated CFRs

Schedules CFR-4, and DMH-1 ***must*** be completed using accrual accounting according to U.S. generally accepted accounting principles. Claiming schedules DMH-2 and DMH-3 ***may*** be completed using a method of accounting other than accrual.

Mini-Abbreviated CFRs

Schedules CFR-4, CFR-5 and claiming schedules DMH-2 and DMH-3 ***may*** be completed using accrual, cash basis or modified accrual accounting.

CFRS Program Type vs. Program/Site Information

Fiscal information in the CFR is reported on a **program type or program/site specific** basis. This means that the columns shown on the CFR schedules are related to program level or program/site level segregation of data.

Below is a listing of which schedules are completed on a program/site basis and which schedules are reported on a program type basis.

Reported By Program/Site	Reported By Program Type
CFR-1	DMH-1
CFR-4	DMH-2
CFR-4A	DMH-3
OPWDD-1	SED-1
OPWDD-2	SED-4
OPWDD-5	
OMH-1	
OMH-2	
OMH-3	
OMH-4	

Schedules CFR-2, CFR-2A, CFR-3, CFR-5 and CFR-6 are completed using fiscal information for the entire provider agency and are not completed on a program/site or program type basis.

OASAS Note: All OASAS treatment programs and most OASAS-non-treatment programs are reported at the program site level on CFR core schedules and CFR claim schedules. Generally speaking, each program site with a unique Program Site Identification Number will be reported in its own column throughout the CFR. The Program Site Identification Number for OASAS programs is the Program Reporting Unit Number (PRU Number). More information regarding the OASAS Program Site Identification Number can be found on the following page. Please contact your OASAS Field Office Program Specialist if you have any questions regarding program site budgeting and/or claiming.

SED Note: All SED programs are reported on a program type basis.

Program Type (Program)

Program types are specified by law, regulation, policy or programmatic approval. Some of the factors used to define program types are:

- The type of service provided.
- The population served.
- The setting where the service is provided.
- The method of service delivery.
- The function performed.

Program types are identified by a four (4) digit program code. Program types may be specific to one or more State Agencies. Valid State Agency program types are defined in Appendices E through H of this manual.

OPWDD Note: OPWDD program code descriptions in Appendix G of this manual specify if the program is reported on a program/site basis or a program type basis.

SED Note: All SED programs are reported by program type in the CFR.

Program/Site (Site)

A program/site is generally the location where a specific type of program service is provided. Program/sites are reported discretely on Core schedules CFR-1, CFR-4 and CFR-4A. The determining factors are listed in the program definition appendices of this manual.

Generally, each program/site must be defined in approved CFR software before expenses, revenues or statistics can be entered. Service providers should refer to the instructions in Section 13.0 (CFR-1) for assistance in determining the appropriate program/site identification number for each program/site.

Program/Site Identification Numbers

Program/site Identification Numbers are used to identify the information reported on Consolidated Fiscal Reports (CFRs) at the program/site level. Each of the State Agencies uses different information to create Program/Site Identification Numbers. The Program/Site Identification Numbers to use for each State Agency's program/sites are as follows:

OASAS: Use the five-digit Program Reporting Unit (PRU) number. Exception: use 99999 if no PRU has been assigned to a program (for example, Special Legislative Grant (MIs).

OMH: Use the Operating Certificate number for certified programs and the Facility-Unit code for non-certified programs. The program/site identification number for OMH must be unique within the CFR submission. A listing of valid Program/Site codes for your agency is available in the MHPD system.

OPWDD: Refer to Appendix G for Program Code specific information.

SED: This field should be the first 4 digits of your agency code and the first 3 digits of your program code.

CFRS Shared Program Reporting

Shared programs are specific individual program/sites funded by more than one New York State Agency, or when more than one program shares the same item of expense.

- When reporting a shared program/site, the two (2) or more New York State Agencies funding that program/site must be designated.

- Shared program/sites are reported on a separate set of shared program/site schedules in the core of the CFR. Shared program/sites ***are not*** reported on the same set of core schedules with program/sites that are funded solely by one State Agency.

- Expenses and revenues for each shared program/site are reported in a single column in the core schedules of the CFR.

- Shared program/sites with different combinations of funding State Agencies are reported on different sets of shared program/site schedules reflecting each unique combination of State Agencies.

  For example, a Transportation program [Program Code 0670] funded by both OMH and OPWDD is reported on a separate set of schedules from a Local Governmental Unit Administration program [Program Code 0890] funded by OASAS, OMH and OPWDD.

- Shared program sites are reported in a single column on the following schedules:

Schedule	Schedule Name
CFR-1	Program/Site Data
CFR-4	Personal Services
CFR-4A	Contracted Direct Care and Clinical Personal Services

State Agency Specific Instructions Regarding Program/Type and Program/Site Reporting

OASAS

- For all contracted services, whether the contract is between a service provider and a county (Aid to Localities) or between a service provider and OASAS (direct contract) each budgeted column is to be reported as a program/site.

- Supportive Living community residence programs with multiple sites should be combined into one column.

- Expenses and revenues for outpatient additional locations that do not have separate Program Reporting Unit (PRU) numbers should be combined with the main site.

OMH

- OMH requires that a program/site code be unique within a submission. Approved software will prevent the use of an identical code for more than one (1) OMH program/site.

- **OMH Satellites**

  A satellite is defined as a physical extension of a program and does not have its own separate operating certificate. **Do not report these satellite programs on a site specific basis.** The expenses, revenues, and units of service will be included in the certified program.

- **OMH Start-up**

  OMH programs having a start-up component (as approved on their budget) will treat the start-up as a separate program. For OMH start-ups, enter "A0" as the program code index. Example: 6070 A0. If there are two or more start-ups for a particular program type, enter "A1" for the first occurrence, "A2" for the second occurrence, etc.

- **OMH Discrete Programs**

  OMH programs should only be reported discretely if they are operated as individual programs and are not part of a larger program. For example, service providers may not report a case management program's expenses and revenues as a discrete program on one document, but include those same expenses and revenues as part of a clinic treatment program on a different document.

- **OMH Program/Sites Split by Funding**

  - OMH programs/sites split by funding source (i.e., reinvestment versus non-reinvestment funding, etc.) on the CBR may be split by funding source **ONLY** on the claiming schedules (DMH-2 and DMH-3) **NOT** on the cost reporting schedules (CFR-1 through CFR-6).

  - The columns reported on the claiming schedules must match the columns reported on the budget. This may result in single columns on the core schedules being split into multiple occurrences on the claim. Please refer to software instructions on the creation of additional sites on schedules DMH-2 and DMH-3 to accommodate these multiple occurrences.

- **OMH Programs Reported by Program/Site**

  The following programs must be reported by program/site throughout the CFR including schedules DMH-1, DMH-2 and DMH-3.

  - Permanent Housing (Program Code 1070);
  - Family Based Treatment (Program Code 2040);
  - Transient Housing (Program Code 2070);
  - Supported/Single Room Occupancy (Program Code 5070);
  - Treatment/Congregate (Program Code 6070);
  - Support/Congregate (Program Code 6080);
  - Comprehensive PROS with Clinic (Program Code 6340)
  - Comprehensive PROS without Clinic (Program Code 7340)
  - Community Residence, Children & Youth (Program Code 7050), and.
  - Community Residence/Single Room Occupancy (Program Code 8050**)**.

OPWDD

- Refer to Appendix G for Program Code specific information.

SED

- **Effective July 1, 2006, providers awarded Teacher Certification Grants are to report the revenue and expenses associated with the grant under Program Code 9803. Accrual accounting is required. Calendar year filers must separate this program into 2 six-month segments.**

- **Effective July 1, 2015, providers awarded the Smart School/Instructional Technology NYS Grant are to report the revenue and expenses associated with the grant under Program Code 9811. Accrual accounting is required. Calendar year filers must separate this program into 2 six-month segments.**

- Effective July 1, 2005, Chapter 437 of the Laws of 2005 requires that the revenues and expenditures awarded by local education agencies' (LEAs) pursuant to Section 611 (g)(1) and Section 619 (g)(1) of the Individuals with Disabilities Act (IDEA) be reported in separate and discrete cost columns.

- For the January – June (SS) period of Calendar 2016, approved preschool and school-age programs that have received funding from the Excessive Teacher Turnover Prevention Grant should report these revenues on CFR-1 line 87 in the discrete program cost column that includes the salary of the targeted teacher positions.

- For the July – December (FF) period of Calendar 2016, approved preschool and school-age programs that have received funding from the Excessive Teacher Turnover Prevention Grant should report these revenues on CFR-1, line 89 (4402 Revenue), line 91 (4408 Revenue) or line 92 (4410 Revenue), as appropriate, in the discrete program cost column that includes the salary of the targeted teacher positions.

- All programs are reported by program type.

- Infant/toddler (0-2) programs funded through the Department of Health must be reported as SED programs throughout the CFR. Refer to appendix H for program descriptions. Calendar year filers must separate this program into 2 six-month segments.

- For service providers operating approved 2.5 hours per day special classes in integrated settings, data related to preschool students with disabilities and preschool students without disabilities should be reported as a single column (2 six month columns for calendar year filers) using Program Code 9165 (Program Code range is 9165 - 9169). For service providers operating approved special classes in integrated settings for more than 2.5 hours per day, data related to preschool students with disabilities and preschool students without disabilities should be reported as a single column (2 six month columns for calendar year filers) using Program Code 9160 (Program Code range is 9160 - 9163). If there is one integrated program approved for both 2.5 hours and greater than 2.5 hours per day, the service provider must separate the data on the CFR between the two time periods as Program Codes 9165 and 9160. For all integrated programs, non-disabled revenues must be reported as either "Participant Fee" revenue on Schedule CFR-1, Section C, line 69, or, if Universal Pre-K revenue, on CFR-1, Section C, line 94. Non-disabled student FTEs should be reported on line 100 or line 101 of Schedule SED-1, as applicable.

- Day Care expenses in excess of the integrated program should be reported in a separate column (Program Code 9164). Calendar year filers must separate this program into two six-month segments.

- Expenses and revenues and FTE enrollment for approved 1:1 teacher aides (preschool and school age) must be reported as a separate column (Program Code 9230). Calendar year filers must separate this program into 2 six-month segments.

Note: Salary and fringes of the 1:1 aide(s) and ratio value allocation of agency administrative costs are the only expenditures required to be reported in this program code. An allocation of "Other Than Personal Services (OTPS)" is not required for this program.

- Expenses relating to projects funded or anticipated to be funded through bonds issued through the New York State Dormitory Authority as authorized by Chapter 698 of the Laws of 1991, Chapter 737 of the Laws of 1988, or Chapter 407 of the Laws of 1989 must be reported as a separate column (Program Code 9250). Calendar year filers must separate this program into 2 six-month segments.

- For service providers operating approved 2.5 hours per day special class segregated preschool programs, data should be reported as a single column (2 six month columns for calendar year filers) using Program Code 9115 (Program Code range is 9115 - 9119). For service providers operating approved special class segregated preschool programs in excess of 2.5 hours per day, data should be reported as a single column (2 six month columns for calendar year filers) using Program Code 9100 (Program Code range is 9100 - 9109). If there is one special class segregated preschool program approved for both 2.5 hours and greater than 2.5 hours per day, the service provider must separate the data on the CFR between the two time periods as Program Codes 9115 and 9100. If a service provider operates a 2.5 hour morning session and a 2.5 hour afternoon session, with one program approval, the expenses, revenues and FTE enrollment must be reported in a single column. Calendar year filers must separate this program into 2 six-month segments.

- For service providers operating programs funded through the Division of Early Care and Education (ECE), the revenues, expenses and related statistical data must be reported as a separate column (Program Code 9164). Calendar year filers must separate this program into 2 six-month segments. ECE revenues must be reported on CFR-1, line 94, "Other". Since day care and special education services are separate programs with distinct funding streams, expenses must be directly charged to either SED or ECE. All costs that cannot be directly charged to either funding source must be allocated with justification for the allocations. Expenditures for staff who are funded through SED and ECE should be based on actual hours of service. Enrollment for SED and ECE programs must be separately reported on schedule SED-1. SED enrollment must be in accordance with Section 175.6 of the Regulations of the Commissioner of Education. ECE enrollment should equal the day care contract capacity. New York State regulations specify that full-time day care service is a minimum of six hours per day. Preschool students with a disability who are enrolled in special class programs or special class in integrated settings programs are not considered to be receiving day care services during the hours of the special education program. These children, if ECE - eligible, may receive day care services before and/or after the special education classes. The general education students in an integrated setting are considered to be receiving ECE services during the instructional day.

- SED providers operating both ACCES programs and SED rate-based programs (school age and/or preschool) must report all ACCES programs under other programs, Column 7, of the CFR-2. The operating costs for these programs are also reflected on the CFR-3 line 48. This relates to ACCES programs previously reported under Program Codes 9680 and 9695, which are no longer applicable Program Codes for SED.

- Providers funded by both DMH and SED and which operate ACCES programs (and NO school age and/or preschool programs), must report all ACCES programs under other programs, Column 7, of the CFR-2. The operating costs for these programs are also reflected on the CFR-3, line 48. This relates to ACCES programs previously reported under Program Code 9695, which is no longer an applicable Program Code for SED. Please note, in this scenario, the CFR is NOT required to be filed with SED, but is required by DMH. Please do not submit this CFR to SED.

- Legislation has been signed into Law that permits Article 28 clinics that have a less-than-arm's length relationship with an approved preschool (Section 4410 of Education Law) provider to bill Medicaid for preschool services. The actual full cost of the IEP related services incurred by the clinic must be reported on the New York State Consolidated Fiscal Report (CFR) in the related preschool cost center in which the student is placed. The associated Medicaid revenue must be reported in the same manner.

- Universal Pre-K: The following pertains to Early Childhood programs for eligible 4 year olds provided at school and non-school sites pursuant to Chapter 436 of the Laws of 1997. If your agency operates Universal Pre-K in conjunction with a special class in an integrated setting program (program 9160 or 9165), report the revenues and expenses for Universal Pre-K in the same column(s) as 9160 and 9165. Revenues for Universal Pre-K should be reported as "Other Revenues" (CFR-1, line 94) and identified as such. Report non-disabled enrollment for Universal Pre-K on line 101 of Schedule SED-1. If the Universal Pre-K program is not operated in conjunction with a special class in an integrated setting program, report the expenses and revenues for this program in Column 7, "Other Programs", of Schedule CFR-2.

For explanation of issues regarding the **core schedules or supplemental schedules** contact the appropriate New York State agency.

New York State Office of Alcoholism and Substance Abuse Services

Bureau of Provider Monitoring and Funding
1450 Western Avenue
Albany, New York 12203-3526

Phone #: (518) 457-5553
Email: CFRS@oasas.ny.gov

To access the OASAS webpage, use www.oasas.ny.gov. Information on cost reporting can be found at http://www.oasas.ny.gov/cfr/index.cfm

New York State Office of Mental Health

CBFM CFR Unit
44 Holland Avenue – 7th Floor
Albany, New York 12229

Phone #: (518) 473-3572
Email: cfr@omh.ny.gov

To access the OMH webpage, use www.omh.ny.gov or go directly to the OMH Finance homepage using: www.omh.ny.gov/omhweb/finance/main.htm

New York State Office for People With Developmental Disabilities

CFR Processing Unit
44 Holland Avenue – 5th Floor
Albany, New York 12229-0001

Phone #: (518) 402-4275
Email: CFR@opwdd.ny.gov

To access the OPWDD webpage, use www.opwdd.ny.gov

New York State Education Department

Rate Setting Unit
Room 302 Education Building
89 Washington Avenue
Albany, New York 12234

Phone #: (518) 474-3227
Email: rateweb@nysed.gov

To access the SED homepage, use http://www.nysed.gov/ (Click on Program Offices Listing, then on Rate Setting) or go directly to the Rate Setting Unit's homepage using: http://www.oms.nysed.gov/rsu/home.html.

For explanation of issues regarding the **claiming schedules**, contact the appropriate New York State agency.

New York State Office of Alcoholism and Substance Abuse Services

Bureau of Provider Monitoring and Funding
1450 Western Avenue
Albany, New York 12203-3526

Phone #: (518) 457-5553
Email: CFRS@oasas.ny.gov

New York State Office of Mental Health

Community Budget and Financial Management Group
44 Holland Avenue – 7th Floor
Albany, New York 12229

Phone #: (518) 473-7885

New York State Office for People With Developmental Disabilities

Bureau of Community Funding
44 Holland Avenue – 3rd Floor
Albany, New York 12229-0001

Phone #: (518) 402-4321

CFRS Resources and General Information

Manuals and Forms	
Consolidated Fiscal Reporting and Claiming Manual (CFR Manual) http://www.oms.nysed.gov/rsu/Manuals_Forms/Manuals/CFRManual/home.html	Information on year-end Consolidated Fiscal Reports (CFR) including: • Submission requirements • Policies, principles and procedures regarding consolidated fiscal reporting • Line item instructions for each CFR schedule • Informational appendices including valid program and funding source codes
Consolidated Budget Reporting and Claiming Manual (CBR Manual) https://www.omh.ny.gov/omhweb/cbr/	Information on Consolidated Budget Reports (CBR) and other State Aid related requirements including: • Submission requirements • Funded service provider responsibilities • Local Governmental Unit (LGU) responsibilities • Informational appendices including valid program and funding source codes
Printable CFR Schedules http://www.oms.nysed.gov/rsu/Manuals_Forms/Forms/CFR/home.html	CFR and supplemental schedules in .PDF format.
CFR Extension Requests http://www.oms.nysed.gov/rsu/Manuals_Forms/Manuals/CFRManual/home.html	Office of Mental Health (OMH) and State Education Department (SED) filers can follow the link on the CFR Manual homepage to fill out a request to obtain a 30-day extension to the CFR due date.
PAS-124 – Additional Reporting Requirements for OASAS Reporting Entities *Instructions:* https://oasas.ny.gov/mis/forms/pas/documents/PAS-124Instructions.pdf *Form:* http://www.oasas.ny.gov/mis/forms/pas/documents/PAS-124.pdf	All organizations required to submit a CFR to OASAS are also required to submit this form.
CFRS Software	
CFRS Software Homepage http://www.omh.ny.gov/omhweb/cfrsweb/cfr_pages/download_current.htm	Information on CFRS Software, including: • Download link • Frequently Asked Questions (FAQs) • CFRS Change log
CFRS Announcement List http://www.omh.ny.gov/omhweb/listserv/cfr.htm	Sign up for notifications of new software, patches, and fixes. *It is recommended that a service provider have two or more representatives sign up to receive notifications.
Other CFRS Links	
CFR Training Homepage http://www.oms.nysed.gov/rsu/Training/CFRTraining.html	Information on CFR Training, including: • Dates of upcoming training sessions • Training materials • Online training modules provided by SED

Frequently Asked Questions

Question: What is the difference between cost reporting and State Aid claiming in the CFR?

Answer: Cost reporting is accomplished using the core schedules of the year-end Consolidated Fiscal Report (CFR). The CFR core schedules are CFR-i, CFR-ii/iiA, CFR-1, CFR-2, CFR-2A, CFR-3, CFR-4, CFR-4A, CFR-5, CFR-6 and DMH -1. For Full CFR submissions these schedules are completed using full accrual accounting; major equipment and property assets are depreciated; and, agency administration expenses are distributed to all of a service provider's funding sources and programs using the ratio value allocation methodology.

State Aid claiming is accomplished using intra-year claim schedules (CQR-1s) and the year-end State Aid claiming schedules included as part of the Consolidated Fiscal Report. The CFR claiming schedules are DMH-2 and DMH-3. These three (3) schedules along with the CFR-i and CFR-iii certification schedules are also known as the Consolidated Claim Report (CCR).

CCRs may be completed using accrual, modified accrual or cash accounting and major equipment assets may be completely expensed in the year of purchase. The total agency administration expenses allocated to OMH using the ratio value methodology may be redistributed between programs within the OMH schedules using an allocation methodology other than ratio value as long as the alternate methodology is consistent with the method used to develop the service provider's approved budget. OASAS and OPWDD funded service providers must use ratio value on their claiming schedules as well as on their core schedules.

Question: When submitting a year end **State Aid claim** for net deficit funded programs, can total expenses include depreciation?

Answer: **For OMH and OPWDD:** Yes, if the provider is claiming on the full accrual basis of accounting. If a service provider has used a different method of accounting in previous years and has expensed the full purchase amount of a depreciable asset (asset with a unit cost of $5,000 or more and a useful life of 2 years or more), the provider cannot claim the depreciation on this asset. Refer to Appendix O.

For OASAS: No. OASAS does not allow service providers to budget for or claim vacation leave accruals, equipment depreciation or property depreciation expenses for Aid to Localities (State Aid) reimbursement. All equipment must be expensed in the year of purchase and all property expenses must be the actual cash amount paid for property expenses during the fiscal reporting period.

Note: Regardless of the treatment of an asset purchase on the claim, the rules for depreciating assets on the core schedules must be followed.

Question: When submitting a year end State Aid claim for net deficit funded programs, is the ratio value method of allocating agency administrative expenses required?

Answer: Yes, the ratio value method of allocating agency administration must be used when distributing these costs among State agencies on the core CFR schedules (CFR-1 through CFR-6 and DMH-1). Once the total agency administration costs are allocated to each state agency using ratio value the following rules apply to Schedule DMH-2:

OASAS and OPWDD: The ratio value method must be used to allocate agency administration to each OASAS and OPWDD program.

OMH: Agency administrative expenses may be allocated among programs consistent with the methodology in the service provider's approved budgets; however, ratio value is the preferred method to be used. The total Agency Administration reported on schedule DMH-2 for all OMH programs should not exceed the total calculated Agency Administration on line 54 of schedule CFR-3, for Full CFR filers or line 12 of the Agency Administration Worksheet, for Abbreviated CFR filers.

Note: It is not expected that you will recalculate the ratio value allocation based on the accounting method used on the claim. The total allocations from the DMH-1 are sufficient, modified as per the above notes.

Question: If my agency receives a final payment for a prior year in this year, where is this reported on the DMH schedules?

Answer: Direct and Local Contract revenue should be **accrued** in the contract year and reported on the corresponding CFR as Net Deficit Funding (CFR-1, Line 93; DMH-1, Line 29; DMH-2, Line 28). If the contract revenue was unable to be accrued in the contract year and is, therefore, not included in the corresponding CFR, it should not be reflected in the subsequent CFR, other than as a reconciling item for agencies filing a Full CFR.

Question: What is the difference between a non-funded cost and a non-allowable cost?

Answer: **Non-funded** cost is a DMH term which refers to expenses incurred during the reporting period but not approved for funding (State Aid reimbursement). Although a non-funded expense may consist of reasonable, necessary costs related to the provision of services (allowable costs), they are not reimbursable for State Aid claiming purposes. Non funded costs must still be included on the Core schedules without adjustment in the appropriate cost category.

Non-allowable costs are expenses that by regulation or State agency policy are not reimbursable. A listing of examples of DMH non-allowable costs can be found in Appendix X of this manual. SED providers should refer to the SED Reimbursable Cost Manual for specific items which are non-allowable for SED programs. If any non-allowable costs have been included as an expense on the CFR, they must also be included on the line for adjustments/non-allowable costs on the respective CFR schedule (line 66 of Schedule CFR-1, line 8 of Schedule CFR-2, line 41 of Schedule CFR-3, line 13 of Schedule DMH-1 and line 12 of Schedule DMH-2).

Question: Where are expenses and revenues related to fundraising reported on the CFR?

Answer: For CFR reporting purposes, expenses related to fundraising are reported on Schedule CFR-2 in Column 7, "Other Programs." Expenses related to fundraising **must not** be reported as an agency administration expense on Schedule CFR-3 (lines 1 through 42). Agency administration will be allocated to all programs including "Other Programs" via the Ratio Value Method of allocation. Revenues related to fundraising are reported on Schedule CFR-2, in Column 7, "Other Programs" on lines 10 through 12

For CFR reporting purposes, fundraising expenses not related to special events (see the next question for special events reporting) **must not** be netted against revenues received through fundraising. Refer to Sections 8.0, 14.0 (Reconciliation) and 15.0.

Question: Where are expenses and revenues related to special events reported on the CFR?

Answer: Expenses and revenues relating to special events are reported in Column 7, "Other Programs", of Schedule CFR-2. If the expenses of special events are netted against revenue on your agency's financial statements, the expenses (costs of direct benefit to donors) should be netted in the revenue section in Column 7 of CFR-2. For example, the cost of theatre tickets provided for a special event can be netted against the amount charged for attendance at a special event. Consequently, the costs of direct benefit to donors will not be included in the operating expenses (line 48 of CFR-3) used to allocate agency administration.

Questions regarding the accounting standards for reporting special events should be directed to your agency's certified public accountant.

Question: Where are investment gains and losses reported on the CFR?

Answer: Investment gains and losses (realized and unrealized) are reported on schedule CFR-2, Column 7.

Questions regarding the accounting standards for reporting investment gains and losses should be directed to your agency's certified public accountant.

Question: How are agency administration expenses for non-DMH and non-SED programs reported on the CFR?

Answer: Total agency administration expenses for the entire reporting entity, including those for non-DMH and non-SED related activities must be reported on Schedule CFR-3, lines 1 through 42. The total agency administration expenses are then allocated to all programs, including the non-DMH and non-SED activities reported in Column 7 of Schedule CFR-2, using the ratio value method. Refer to Appendix I.

Question: Where should bad debt expense be reported on the CFR?

Answer: Bad debt expense should be reported as an expense on schedule CFR-1, line 40 and/or schedule CFR-2, line 4, Column 7. It **must** also be adjusted out of reported costs on either Schedule CFR-1, line 66 and/or Schedule CFR-2, line 8, Column 7.

Question: How should Start-Up Costs be reported on the CFR Core schedules?

Answer: Unless instructed otherwise by the funding State Agency, providers are advised to follow FASB, *ASC 720-15 Start Up Costs*. This guidance allows a provider to expense specific costs related to the start-up activities in the current year.

Providers should be aware that *ASC 720-15* limits expenses which are considered start-up costs and these expenses may differ from start-up costs that are funded by New York State and reported on the claiming schedules (DMH-2 and DMH-3) of the CFR. Specifically excluded in *ASC 720-15* are costs which are eligible to be capitalized as long-lived assets, costs associated with raising capital and costs of fundraising. If in doubt regarding the treatment of a specific expense, please consult with your accounting professional.

Question: What is the definition of a Closely Allied Entity as referenced in the CFR-5?

Answer: The term Closely Allied Entity (CAE) includes corporations, partnerships, unincorporated associations or other bodies that have been formed or are organized to provide financial assistance and aid for the benefit of the service provider or to receive financial assistance and aid from the service provider. Financial assistance and aid include engaging in fund raising activities, administering funds, holding title to real property, having an interest in or donating personal property of any nature, and engaging in any other activities for the benefit of the service provider or the closely allied entity.

By “Financial Assistance and Aid” we are referring to donations or transactions (other than competitive transactions at fair market value made in the ordinary course of business) that benefit the receiver (either the service provider or CAE or both) whether in the form of cash, in-kind services, property, equipment or other assets.

Question: How should the expenses and revenues for management services provided to another entity be reported on the CFR?

Answer: When a CFR agency provides management services to another entity as a separate business activity through an ongoing contract, the expenses related to these services are not considered a part of the agency administration of the agency providing the services. They are, therefore, not reported on Schedule CFR-3. The expenses and related revenues must be reported on Schedule CFR-2, in Column 7, “Other Programs”. The management services expenses will be allocated agency administration expenses via the Ratio Value allocation method.

Question: How can an OMH funded provider manage their OMH program site codes?

Answer: The most efficient way to correct your Agency or Facility's program information (obtain a permanent CFR site ID, etc.) is to submit corrections, openings and closures of programs using the Mental Health Provider Data Exchange (MHPD). Any corrections made through MHPD will be made in the agency's master directory (Concerts) and will be reflected in CAIRS, NIMRS and the CFR review process. You can self-register for MHPD access and submit program corrections at http://www.omh.ny.gov/omhweb/mhpd/. You will need your MHPD Facility Control ID. If you cannot locate that ID, contact mhpd@omh.ny.gov.

Question: If an agency (Agency 1) provides services for another provider agency (Agency 2) under a subcontract arrangement, how do these agencies report that activity on the CFR?

Answer: If Agency 1 has to file a CFR for other activities, the expenses and revenues for the subcontract would be listed as 'Other Programs' on CFR-2 in Column 7. If Agency 1 has no other CFR filing requirements, they would not need to file a CFR based on this activity.

Agency 2 reports the expenses and revenues under the applicable program /site on their CFR. Generally, the expense is listed under OTPS as a purchased service.

For OPWDD, Agency 2 should refer to Appendix G, Program Code 0880 for specifics on reporting transportation subcontract services.

Question: Are the pension costs of a GAAP defined benefit pension plan reported on the CFR?

Answer: Unless otherwise stated in NYS Code, NYS Regulation, and/or NYS rules the following guidance shall apply.

In a defined benefit pension plan, the employer promises to provide retirement income payments in future years, after the employee retires or terminates service.

Net periodic pension cost is an operating expense viewed as an element of employee compensation and reported as an employee benefit on the statement of operations or statement of activities. On the CFR, the current period ***net periodic pension cost*** is reported as part of fringe benefits.*

Pension related charges other than net periodic pension cost are not reported on the CFR, and should be reported as a reconciling item on the Reconciliation Worksheet, provided that this schedule is a required part of the Agency's CFR submission.

In addition, a **cumulative-effect adjustment (ASC 250)**, that is reported on the statement of activities or statement of operations as a result of a change in accounting principle on this topic, is not reported on the CFR.

Additional questions, regarding the reporting of pension costs, should be directed to your Agency's certified public accountant.

***Note:** Fringe benefits that are unreasonable or that are not available to all employees are non-allowable costs. Please refer to Appendix X for additional details.

Question: How should costs associated with severance pay and the related fringe benefits be reported on the CFR?

Answer: For CFR purposes, severance is a payment, in addition to regular salaries and wages (exclusive of unused vacation and/or sick leave) made by organizations to workers whose employment is being involuntarily terminated.

Report severance pay and the related fringe benefits on CFR-4, CFR-1 and/or CFR-3 when the organization has a written severance policy that is applicable to all employees as required by law or through an employer-employee agreement/contract. (Not-for-profit organizations must have this severance policy approved by the board of directors.) The amount reported on CFR-4 cannot exceed two weeks of pay (not to exceed one week for each year of service for OPWDD providers/programs) and should be reported under the position title code held by the employee being terminated. There are no hours paid associated with severance.

If there is no written severance policy applicable to all employees, report the severance pay and related fringe benefits on CFR-2, Column 7. If there is a written severance policy, any severance pay and related fringe benefits in excess of the standard two-weeks (not to exceed one week for each year of service for OPWDD providers/programs) should be reported on CFR-2, Column 7 as well.

Also report on CFR-2, Column 7 any lump-sum payments incurred for certain severance agreements (commonly known as “a golden parachute” payment) or for any other payments made under severance agreements (whether board approved or not) covering only certain employees and in excess of the standard two-week severance (not to exceed one week for each year of service for OPWDD providers/programs).

OASAS Note: The above guidance applies to the cost reporting schedules (core schedules) of the CFR only. OASAS does not reimburse any type of severance pay with state aid reimbursement. Any severance pay reported in OASAS programs in the core of the CFR ***must*** be adjusted out on Line 12 of schedule DMH-2.

For more information on the OASAS policy on severance pay in funded programs consult the OASAS Administrative and Fiscal Guidelines posted on the OASAS web site at the following address:

http://www.oasas.ny.gov/regs/documents/AFGuidelines.pdf

Question: How should costs associated with an early retirement incentive program (ERIP) be reported on the CFR?

Answer: An early retirement incentive program (ERIP) is any employer-sponsored plan that provides a special benefit or incentive to an employee in return for a voluntary decision to retire sooner than the employee otherwise planned.

If there is not a written policy applicable to all eligible employees, report the early retirement incentive payment on CFR-2, Column 7.

If there is a written policy that is applicable to all eligible employees report the early retirement incentive payment on the CFR-4, CFR-1 and/or CFR-3. An early retirement incentive payment is treated as supplemental wage to the eligible employee.

The amount reported on the CFR-4 cannot exceed two weeks of pay (not to exceed one week for each year of service for OPWDD providers/programs) and should be reported under the position title code held by the eligible employee. There are no hours paid associated with an early retirement incentive payment. Any early incentive payment in excess of the standard two-weeks (not to exceed one week for each year of service for OPWDD providers/programs) should be reported on CFR-2, Column 7.

OASAS Note: The above guidance applies to the cost reporting schedules (core schedules) of the CFR only. OASAS does not reimburse any type of early retirement incentive payment with state aid reimbursement. Any early retirement incentive payment reported in OASAS programs in the core of the CFR must be adjusted out on Line 12 of schedule DMH-2.

SED Note: The above guidance applies only to those Providers that are able to demonstrate a cost savings. ERPI's are not an allowable cost if there is no cost savings.

Question: Where are costs associated with website development and design reported on the CFR?

Answer: In consultation with your accounting professional, determine the amount to be recognized in the current period and whether it should be fully expensed or amortized. Report that amount under OTPS "Other" on CFR-3, line 17 or CFR-1, line 40 as appropriate.

Question: Where should the Metropolitan Commuter Mobility Tax (MTA) be reported on the CFR?

Answer: For Full CFR filers, the Metropolitan Commuter Mobility Tax should be reported as Other OTPS on the predefined line in CFR-1, line 40 and/or CFR-3, line 17 as appropriate. Providers filing other than Full CFR submissions would report this as an OTPS expense on DMH-1, line 9 and/or DMH-2, line 8 as appropriate. The amount reported is based on the personal services cost used to calculate the tax liability in each program site or Agency Administration.

Question: Where on the CFR does a Provider report the non-monetary donations or contributions that they receive?

Answer: In some instances, U.S. GAAP requires that non-monetary donations/contributions be reported at fair value on an entity's financial statements. Examples of non-monetary donations or contributions include: space/rent, supplies, depreciable assets and/or professional services (e.g. accounting or legal).

Mini-Abbreviated CFR or Article 28 Abbreviated CFR: The revenues and expenses associated with the received non-monetary donations or contributions, are not reported on a Mini-Abbreviated CFR or Article 28 Abbreviated CFR.

Full CFR or Abbreviated CFR:
Does your Agency prepare a Reconciliation Worksheet?

Yes	No
Report the revenues and expenses associated with the received non-monetary donations or contributions, as reconciling items on the Reconciliation Worksheet. Do not report the revenues and expenses associated with the received non-monetary donations or contributions on the core or claiming schedules of a Full CFR or Abbreviated CFR.	The revenues and expenses associated with the received non-monetary donations or contributions, are not reported on a Full CFR or Abbreviated CFR.

Question: Where are prior period adjustments reported on the CFR?

Answer: **SED and OPWDD:** Prior period rate adjustments are reported by SED and OPWDD Providers on line 86 of the CFR-1. All other prior period adjustments are not reported on the CFR and should be reported as reconciling items on the Reconciliation Worksheet, where applicable.

OMH and OASAS: Prior period adjustments are not reported on the CFR and should be reported as reconciling items on the Reconciliation Worksheet, where applicable.

Question: Where are the revenues and expenses related to the Delivery System Reform Incentive Payment (DSRIP) Program reported on the CFR?

Answer: **Full or Abbreviated CFR:** Report the revenue and expenses of DSRIP on Schedule CFR-2, Column 7- "Other Programs."

Mini-Abbreviated and Article 28 Abbreviated CFR: Do not report the revenue and expenses of DSRIP on the CFR.

Question: How do I report revenues related to Balancing Incentive Program (BIP) for OMH programs?

Answer: **Balancing Incentive Program (BIP)**

- **Medicaid**
  - For all CFR submission types: Include funding as revenue on the applicable schedule, on the "Medicaid - Fee for Service" line of the OMH program.

- **State Aid**
  - For all CFR submission types: Report funding as revenue on the applicable schedule, on the "Net Deficit Funding" line of the OMH program. Use funding source code 122 or 122P, per budget documents or State Aid Letter, on schedule DMH-3.

Question: How do I report OMH Vital Access Provider (VAP) revenue on the CFR?

Answer: **Vital Access Provider (VAP) Funding for OMH programs**

For all submission types:

- Report the $250K VAP Start-up Grant funding as revenue on the applicable schedule on the "Net Deficit Funding" line of the OMH program. Use funding source code 122, per budget documents or State Aid Letter, on schedule DMH-3.

- Report VAP Medicaid revenue on the applicable schedule on the "Other Revenue" line of the OMH program.

Getting Started with NYS CFRS Software

The NYS CFRS software is downloaded from a website, but data entry is completed on your office PC. You do not need to be connected to the Internet unless you are downloading the software or uploading the final submission.

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

Starting Your Submission

When you first install the software on your computer, the program does not contain any information about your agency, who funds it, or the programs that it operates. The first two steps when you begin the process are to define your Provider Agency and to define your Program/Sites.

Defining Your Provider Agency

When you select the option for Provider Agency Definition, you will need to enter the Provider Agency Code, the CFR submission type (see Section 2.0 of this manual), and the reporting period (see Section 3.0 of this manual). You will then be presented with another screen for more specific information. All fields with bolded field names must be completed.

- Provider Agency Name: Enter the legal name of the organization (service provider).
- School Code (SED Only): Enter the 12 digit code assigned to your organization (service provider).
- Federal Employer ID: Enter the Federal Employer Identification Number assigned to your organization (service provider) (required for all providers).
- Address1 and Address 2: Enter the street address of the agency administrative headquarters.
- City: Enter the name of the city where the agency administrative headquarters is located.
- State: Select the state where the agency administrative headquarters is located from the drop-down box.
- Zip: Enter the zip code for the agency administrative headquarters.
- County: Select the county where the agency administrative headquarters is located from the drop-down box. Note that this can differ from the county where the programs are located or the county for claiming purposes.
- Type of ownership: Select the type of ownership from the drop-down box.

Not-for-Profit: A group, institution, or corporation formed for the purpose of providing goods and services under a policy where no individual (e.g., trustee) will share in any profits or losses of the organization. Profit is not the primary goal of not-for-profit entities. All income and earnings will be used exclusively for the purpose of the corporation and no part shall inure to the benefit or profit of any private individual, firm or corporation.

Proprietary: A privately or publicly owned entity operated for-profit.

Governmental: An entity operated by a state, county or municipality.

Once you are able to save this information successfully, you will be able to define your program sites.

Defining Your Program - Sites

A definition of Program-Site and of Program Type is found in Section 8.0.

On this screen, you also need to complete all fields with bolded field names. When you choose the state agency associated with the site being defined; only program types valid for that state agency and the specified reporting period will be available in the Program field drop-down for selection. Instructions for determining the correct program type and program site codes are found in Section 8.0 of this manual. Instructions on determining the program code index are included in Sections 13.0 and 16.0. The software includes edits to limit choices to valid selections for different state agencies.

Site Key: This field is only completed when importing data from text files. See the specific CFRS HELP instructions in the NYS Software regarding this process.

Site Name: The name assigned to the site by the provider agency.

Address: The physical address for the program site being defined.

City, State Zip: Balance of program site address fields

Location County: Select the county where the program is located. This can be different from the agency county and from the funding county.

Note: If you operate a program site which is funded by more than one state agency, you need to select all of the state agencies involved when defining the site. This program will then be reported as a shared program on the CFR core schedules. See Section 8.0 for more information on reporting shared programs.

Uploading Your CFR

Uploading your CFR is a three step process:

Step 1: Validate the submission and have a Document Control Number (DCN) assigned.
Step 2: Prepare the submission for upload; the software will create a compressed upload file.
Step 3: Upload the completed CFR through the OMH web portal.

In the first step, the NYS CFRS Software performs a series of validations to ensure that all required schedules have been completed; all required lines on those schedules have been completed; and that certain information foots and cross-foots between schedules. The assignment of a DCN is crucial as the submission cannot be prepared for upload or uploaded without it.

The second step takes the completed submission and organizes the CFR data for upload. The organized data is then compressed into a smaller package for uploading.

The third and final step of the process is the actual upload of the CFR to the OMH web portal. The uploaded CFR data is then transmitted to each applicable state agency overnight and is available to that state agency the day after the file was successfully uploaded.

Step by step instructions for CFR validation, upload preparation and the upload process itself are available on the CFRS Home Page. These step by step instructions include screen shots from the software for many of the process steps. The web address for these instructions is:

http://www.omh.ny.gov/omhweb/cfrsweb/instructions/contents.htm

Software Assistance

If you have questions regarding the operation of the CFRS software, and are unable to find the answers by reviewing the NYS CFRS software's web page located at http://www.omh.ny.gov/omhweb/cfrsweb/default.asp or in the software's HELP function, please phone 1-800-HELP-NYS (1-800-435-7697) for assistance (if you are located outside of New York State, please call 1-518-474-5554). You may also send an e-mail to the help desk at helpdesk@omh.ny.gov.

Recommended Order of Schedule Completion

Some of the fiscal information reported on certain lines of Consolidated Fiscal Report (CFR) schedules carries forward to specific lines on different CFR schedules. It is therefore recommended that certain schedules of the CFR are completed before others.

The recommended order of completion of the core CFR schedules is as follows:

Schedule	Schedule Name
CFR-4	Personal Services
CFR-4A	Contracted Direct Care and Clinical Personal Services
CFR-1	Program/Site Data, Lines 1 through 68d
CFR-2	Agency Fiscal Summary, Lines 1 through 6 of Col. 7
CFR-3	Agency Administration, Lines 1 through 40
CFR-5	Transactions with Related Organizations/Individuals
CFR-3	Agency Administration, Lines 41 through 69
CFR-1	Program/Site Data, Lines 69 through 107
CFR-2	Agency Fiscal Summary, Lines 8 through 12 of Col. 7
CFR-2A	Agency Fiscal Data
CFR-6	Governing Board and Compensation Summary

By default, data entry using approved NYS CFRS software follows the recommended order of schedule completion; however, the schedules can be completed in any order.

Note: NYS CFRS software requires that the agency definition and program/site definition(s) be created before any data entry can occur.

The CFR-i schedule *is* required with all CFR submissions.

The CFR-i schedule is used to report agency identifying data and serves as a certification statement by the service provider's Chief Executive Officer attesting to the validity of the information contained in the document. **The state agencies, except for OASAS, do not currently accept electronic signatures for the CFR; therefore, a signed paper copy of this schedule must be sent to each funding/certifying CFR State Agency. Sending a copy of this certification schedule to the County or the appropriate geographic office of the DDRO does not fulfill this requirement.**

A copy of the CFR-i schedule with the certification language can be downloaded from:
http://www.oms.nysed.gov/rsu/Manuals_Forms/Forms/CFR/home.html

NYS CFRS Software Note

- *No data can be entered into this schedule prior to defining your agency and your agency's program/sites in the software.*
- *In the Submission Definition screen, specify all of the agencies that fund/certify your programs. Failure to do so will prohibit the completion of some schedules.*
- *Data in grayed-out fields has been entered in the Provider Agency Definition screen and has been carried forward. If any of the carry-forward information is incorrect, it will need to be changed in the agency definition screen.*
- *Please refer to Getting Started with NYS CFRS Software in Section 9.0 for more details.*

Agency Name: The legal name of the organization (service provider).

Agency Address: The address of the organization (service provider).

Note: Please check the box on the Provider Agency Definition screen if the agency address changed since the previous reporting period.

Agency Code: The five digit code assigned to the organization (service provider).

County Name: The county where the organization's (service provider's) headquarters is located.

County Code: The two digit county code associated with the county (See Appendix C).

Type of Ownership: Select the type of ownership from the drop-down box provided.

Not-for-Profit: A group, institution, or corporation formed for the purpose of providing goods and services under a policy where no individual (e.g., trustee) will share in any profits or losses of the organization. Profit is not the primary goal of not-for-profit entities. All income and earnings will be used exclusively for the purpose of the corporation and no part shall inure to the benefit or profit of any private individual, firm or corporation.

Proprietary: A privately or publicly owned entity operated for-profit.

Governmental: An entity operated by a State, County or municipality.

Person to Contact: The name of the person that can answer questions regarding the CFR submission. Include this person's first and last name, courtesy title, telephone number, title (required fields), e-mail address and FAX number.

Note: Please check the box if the name of the person to contact changed since the previous reporting period.

School Code (SED Only): The twelve-digit code assigned to your organization (service provider).

Federal Employer Identification Number: The federal employer identification number assigned to the organization (service provider). (Required for all providers)

Certified Financial Statement Period: Report the beginning date and end date of the period covered in the audited and certified financial statements.

State Agency(ies): The New York State Agency(ies) that fund(s)/certify(ies) the reported program(s).

CFR Submission Type: Select the type of submission from the drop-down box provided: Full; Abbreviated; Article 28 Abbreviated; or Mini-Abbreviated (see Section 2.0 for definitions of each submission type).

Date: The date the Chief Executive Officer signs the certification statement.

Telephone Number: The telephone number of the organization's (service provider's) Chief Executive Officer.

Name and Title: The name, courtesy title and job title of the organization's (service provider's) Chief Executive Officer.

Note: Please check the box if the Chief Executive Officer changed since the previous reporting period.

E-Mail Address: The e-mail address of the organization's (service provider's) Chief Executive Officer.

Signature: The signature of the organization's (service provider's) Chief Executive Officer.

Note: A new CFR-i may be required if changes to the CFR are required following a desk review.

The CFR-ii and CFR-iiA schedules *are* required for most Full CFR submissions.

Note: Certain OASAS, OMH and OPWDD providers who are required to file a Full CFR may not have to file CFR-ii/CFR-iiA schedules (refer to Section 2.0).

The CFR-ii and CFR-iiA schedules *are not* required for Abbreviated, Article 28 Abbreviated or Mini-Abbreviated CFRs.

The CFR-ii and CFR-iiA schedules are the accountant's report for not-for-profit and proprietary service providers. These schedules must be completed after the required schedules have been audited and certified and the overall financial statement presentation has been evaluated. The CFR-ii must be completed by service providers whose fiscal year corresponds to the CFR reporting period. The CFR-iiA must be completed by service providers whose fiscal year differs from the CFR reporting period. Not-for-profit and proprietary service providers should refer to Appendix AA – Audit Guidelines for additional information and instructions.

County Local Governmental Units (LGUs) and municipalities completing a Full CFR may submit any one of the following to meet the certification requirement:

- Compliance Review (see Appendix CC)
- Schedule CFR-ii
- Schedule CFR-iiA

A copy of the CFR-ii and CFR-iiA schedules with the certification language can be downloaded from:
http://www.oms.nysed.gov/rsu/Manuals_Forms/Forms/CFR/home.html

The state agencies do not currently accept electronic signatures for the CFR; therefore a signed paper copy of this schedule must be sent to each funding/certifying CFR State Agency.

The Document Control Number (DCN) assigned to the CFR submission must be displayed on CFR-ii/CFR-iiA.

NYS CFRS Software Note

- *No data can be entered into this schedule prior to defining your agency and your agency's program/sites in the software.*
- *In the Submission Definition screen, specify all of the agencies that fund/certify your programs. Failure to do so will prohibit the completion of some schedules.*
- *Data in grayed-out fields has been entered in the Provider Agency Definition screen and has been carried forward. If any of the carry-forward information is incorrect, it will need to be changed in the agency definition screen.*
- *Please refer to Getting Started with NYS CFRS Software in Section 9.0 for more details.*

Agency Name: The name of the organization (service provider).

Agency Code: The five digit code assigned to the organization (service provider).

School Code (SED Only): The twelve-digit code assigned to your organization (service provider).

Document Control Number (DCN) - CFR submissions using approved software will reference the CFR DCN. The DCN reported on this line should be consistent with the CFR submission. If the certified public accountant submits the CFR-ii/iiA on his/her own company's letterhead, the CFR-ii/CFR-iiA should be an exact replica and should reference the DCN of the CFR submission.

Date CFR-ii Signed (Applies to CFR-ii only): The date the independent certified public accountant signed the accountant's report.

Date Examination Report (Applies to CFR-iiA only): The date examination procedures were completed.

Signature of Independent Accountant, Firm or Sole Practitioner: The signature of the independent certified public accountant, sole practitioner, partner of the CPA firm or CPA firm that audited and certified the CFR.

CPA Firm Registration Number: The 7-digit number assigned to the firm by the NYS Office of Professions within the NYS Education Department. Sole proprietorships should enter the certified public accountant's license number.

Date of Report (Applies to CFR-ii only): The date of the independent auditors' report on the financial statements.

Firm Name: The name of the accounting firm.

Telephone Number: The telephone number of the accounting firm.

Firm Address: The address of the accounting firm.

Firm Contact Person: The name of the person able to respond to questions regarding the certification of the CFR submission.

Certification Language:

SCHEDULE CFR-ii
INDEPENDENT ACCOUNTANT'S REPORT
VOLUNTARY AGENCY or
COUNTY GOVERNMENT

We have audited the accompanying financial statements of the Agency listed above, which comprise the statement of financial position as of December 31, 2016, and the related statements of activities, changes in net assets and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements
Management is responsible for the preparation and fair presentation of these financial statements in accordance with U.S. Generally Accepted Accounting Principles; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility
Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion
In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Agency listed above as of December 31, 2016, and the changes in its net assets and/or equity and its cash flows for the year then ended in accordance with U.S. generally accepted accounting principles.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The information included on Schedules (as applicable) CFR-1, lines 13, 16, 17, 20, 41, 48, 63-67, 69-107; CFR-2; CFR-2A; CFR-3; CFR-4; CFR-4A; CFR-5; CFR-6, Section 3; DMH-1; OMH-1; OMH-4; OPWDD-5; SED-1; and SED-4, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information reported on the CFR with Document Control Number _____ has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The other information included in this Consolidated Fiscal Report identified by Document Control Number _____, was not audited by us and, accordingly, we express no opinion thereon.

Report on Other Legal and Regulatory Requirements

We have examined the above detailed schedules' conformity with the applicable instructions relating to the preparation of those schedules contained within the Consolidated Fiscal Reporting and Claiming Manual for the year ended December 31, 2016. The Agency's management is responsible for the schedules' conformity with those instructions. Our responsibility is to express an opinion on the schedules' conformity with those instructions based upon our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the above referenced CFR schedules' conformity with the applicable instructions and performing such other procedures as we considered necessary in the circumstances including following the procedures contained in Appendix AA of the Consolidated Fiscal Reporting and Claiming Manual. We believe our examination provides a reasonable basis for our opinion.

In our opinion, the schedules detailed above are, in all material respects, in conformity with the applicable instructions relating to the preparation of the Consolidated Fiscal Report as furnished by the New York State Office for People With Developmental Disabilities, New York State Office of Mental Health, New York State Office of Alcoholism and Substance Abuse Services, and New York State Education Department for the year ended December 31, 2016.

This report is intended solely for the information and use of the Agency's management, the New York State governmental funding agencies, and any funding Counties that are required to receive a copy of this report and is not intended to be and should not be used by anyone other than these specified parties. The undersigned hereby certifies this opinion and that we have disclosed any and all material facts known to us, disclosure of which is necessary to make this opinion, the basic financial statements and the above referenced CFR schedules not misleading and will disclose any material misstatement in said financial statements or the above referenced CFR schedules.

During the period of this professional engagement, at the time of expressing this opinion and during the period covered by the financial statements, we did not have nor were committed to acquire, any direct financial interest or material indirect financial interest in the ownership or operation of the facility and we were not connected in any way with the ownership, financing or operation of the facility as a director, officer or employee, or in any capacity other than as an independent certified public accountant or independent public accountant.

SCHEDULE CFR-iiA
INDEPENDENT ACCOUNTANT'S REPORT
VOLUNTARY AGENCY or
COUNTY GOVERNMENT

We have examined the following schedules' conformity with the applicable instructions relating to the preparation of those schedules contained within the Consolidated Fiscal Reporting and Claiming Manual of the agency listed above for the year ended December 31, 2016: Schedules (as applicable) CFR-1, lines 13, 16, 17, 20, 41, 48, 63-67, 69-107; CFR-2; CFR-2A; CFR-3; CFR-4; CFR-4A; CFR-5; CFR-6, Section 3; DMH-1; OMH-1; OMH-4; OPWDD-5; SED-1; and SED-4 as reported on the CFR with Document Control Number _____. Management is responsible for the schedules' conformity with those instructions. Our responsibility is to express an opinion on the schedules' conformity with those instructions based upon our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the above referenced CFR schedules' conformity with the applicable instructions and performing such other procedures as we considered necessary in the circumstances including following the procedures contained in Appendix AA of the Consolidated Fiscal Reporting and Claiming Manual for the year ended June 30, 2016. We believe our examination provides a reasonable basis for our opinion.

This report is intended solely for the information and use of management of the Agency/County, the New York State governmental funding agencies, and any funding Counties that are required to receive a copy of this report and is not intended to be and should not be used by anyone other than these specified parties.

In our opinion, the above referenced schedules are, in all material respects, in conformity with the applicable instructions relating to the preparation of the Consolidated Fiscal Report as furnished by the New York State Office for People with Developmental Disabilities, New York State Office of Mental Health, New York State Office of Alcoholism and Substance Abuse Services, and New York State Education Department for the year ended December 31, 2016.

The undersigned hereby certifies this opinion and that we have disclosed any and all material facts known to us, disclosure of which is necessary to make this opinion and the above referenced CFR schedules not misleading. The undersigned hereby further certifies that we will disclose any material fact discovered by us subsequent to this certification, which existed at the time of this certification and was not disclosed in the above referenced CFR schedules, the disclosure of which is necessary to make the above referenced CFR schedules not misleading and will disclose any material misstatement in said CFR schedules.

During the period of this professional engagement and at the time of expressing this opinion, we did not have nor were committed to acquire, any direct financial interest or material indirect financial interest in the ownership or operation of the facility and we were not connected in any way with the ownership, financing or operation of the facility as a director, officer or employee, or in any capacity other than as an independent certified public accountant or independent public accountant.

The CFR-iii schedule *is* required for Abbreviated, Article 28 Abbreviated and Mini-Abbreviated CFRs. This schedule MAY be required for Full CFR submissions (see below for requirements).

The CFR-iii schedule *is not* required for submission with SED Only Full CFRs or proprietary service provider CFRs.

The CFR-iii County/NYC Certification Statement is only required of service providers receiving Aid to Localities funding (State Aid) from one (1) or more of the Department of Mental Hygiene (DMH) State Agencies. The DMH State Agencies consist of the Office of Alcoholism and Substance Abuse Services (OASAS), Office of Mental Health (OMH) and Office for People With Developmental Disabilities (OPWDD).

The CFR-iii must be signed by service providers funded through a direct contract with OMH and/or OPWDD and by service providers funded through a local contract with a county Local Governmental Unit (LGU) by OASAS, OMH and/or OPWDD. The county director of Community Mental Health Services must also sign service provider CFR-iii schedules for those service providers funded through a local county contract. The CFR-iii schedule for county operated provider agencies must be signed by the county fiscal officer and the county director of Community Mental Health Services.

The CFR-iii certification attests that:

a. The associated CFR is accurate;

b. Records and worksheets supporting the expenses and revenues reported are available;

c. All sources of revenue that can be used in support of program services have been applied for and if received, recorded and reported in the CFR;

d. The contracting county has approved the State Aid being claimed (for service providers funded through local county contracts);

e. The fiscal information reported in the associated CFR will be considered the basis for the payment of State Aid and gives the DMH State Agencies the right to recover any overpayments made.

A copy of the CFR-iii schedule with the certification language can be downloaded from:
http://www.oms.nysed.gov/rsu/Manuals_Forms/Forms/CFR/home.html

The DMH State Agencies, except for OASAS, do not currently accept electronic signatures for the CFR certification pages; therefore, a signed paper copy of the CFR-iii must be mailed to the following parties:

Direct Contract Funded Service Providers:

i. One (1) copy to the funding DMH State Agency(ies).

ii. One (1) copy to the appropriate geographic office of the OPWDD DDRO if funded by OPWDD.

Local Contract Funded Service Providers:

i. One (1) copy to the funding DMH State Agency(ies). ***Do not wait for the county LGU to sign their portion of the CFR-iii.***

   OASAS Note: Claims for service providers funded through a local contract with an LGU will not be considered received by OASAS until the CFR-iii with LGU certification has been received.

ii. One (1) copy to the funding county LGU(s). LGUs are required to mail copies of local contract funded service provider CFR-iii schedules to the funding DMH State Agency(ies) and the service provider after signature by the Director of Community Mental Health Services.

NYS CFRS Software Note

- *No data can be entered into this schedule prior to defining your agency and your agency's program/sites in the software.*
- *In the Submission Definition screen, specify all of the agencies that fund/certify your programs. Failure to do so will prohibit the completion of some schedules.*
- *Data in grayed-out fields has been entered in the Provider Agency Definition screen and has been carried forward. If any of the carry-forward information is incorrect, it will need to be changed in the agency definition screen.*
- *Please refer to Getting Started with NYS CFRS Software in Section 9.0 for more details.*

Agency Name: The name of the organization (service provider).

Agency Code: The five digit code assigned to the organization (service provider).

County/NYC Operated or Voluntary Local Service Provider Certification

Signed: The signature of the service provider's Chief Executive Officer or the LGU's Chief Fiscal Officer.

Note: Voluntary local service providers must complete the left-hand portion of this section. County/City operated local service providers must complete the right hand portion of this section.

Title: The title of the service provider's Chief Executive Officer or the LGU's Chief Fiscal Officer.

Date: The date the schedule was signed.

Local Governmental Unit (LGU) Certification

Signed: The signature of the Director of Community Mental Health Services. LGU certification is required only when the service provider receives Aid to Localities funding from the LGU.

Local Governmental Unit: Select the county from the drop-down box provided in the software.

Date: The date the schedule was signed.

Note: Service providers funded through a contract with the County/NYC DOHMH should not delay the submission of the CFR to the OASAS, OMH, OPWDD and/or SED because the County/NYC DOHMH has not signed the LGU Certification section of this form.

The CFR-1 schedule *is* required for Full CFR submissions.

The CFR-1 schedule *is not* required for Abbreviated, Article 28 Abbreviated or Mini-Abbreviated CFR submissions.

This schedule is used to report Program Administration and Program/Site expenses and revenues for the designated reporting period on a program/site specific basis. Program/site expenses are costs directly associated with the provision of services. Program administration costs are administrative costs that are directly attributable to a specific program/site (i.e., personal services and fringe benefits of the Program Director, Billing Personnel, Program Coordinator, etc.).

Report all expenses incurred and revenues earned for the reporting period on the appropriate lines. If there is no applicable line, report the expense and revenue on the applicable "Other" line. If any "Other" line items are completed (lines 40, 47, 62, 94, 98, and 104), report the detail in the software for any individual item in excess of $1,000 for a given program/site. In some instances, predefined choices will be presented.

NYS CFRS Software Note

- *No data can be entered into this schedule prior to defining your agency and your agency's program/sites in the software.*
- *In the Submission Definition screen, specify all of the agencies that fund/certify your programs. Failure to do so will prohibit the completion of some schedules.*
- *Data in grayed-out fields has previously been entered into other CFR schedules and has been carried forward. If any of the carry-forward information is incorrect, it will need to be changed in the source schedule.*
- *Please refer to Getting Started with NYS CFRS Software in Section 9.0 for more details.*

Header Section

State Agency: The agency(ies) that fund(s)/certify(ies) the program/sites reported on that page.

Agency Name: The name of the organization (service provider).

Agency Code: The five-digit code assigned to the organization (service provider).

School Code (SED Only): The twelve-digit code assigned to your organization (service provider).

Column Number: CFRS Software automatically assigns column numbers within each of the funding state agency schedules. The columns are arranged in ascending order based on a hierarchy of program code, program code index and program/site identification number.

Section A: General Information

1. **Program Type:** The program name associated with the program code listed on line 2. See the program type listings in Appendices E through H.

2. **Program Code:** The four digit number associated with the reported program. See the program type listings in Appendices E through H.

Program Code Index: The rules regarding Program Site Indexes are as follows:

a) For an SED program, 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

b) Except in letters c through g noted below, if more than one column of a particular program type is required on Schedule DMH-1, enter "01" for the first occurrence of the program type, "02" for the second occurrence of the program type, etc. If only one column of a particular program type is required on DMH-1, enter "00" for each occurrence of that program type.

Note: For OASAS, OMH and OPWDD programs, the program code index field is used to determine whether or not multiple occurrences of a program type are aggregated on Schedule DMH-1.

- If multiple occurrences of a program type have the same program code index on CFR-1, CFR-4 and CFR-4A, the information for that program type will be aggregated into a single column on DMH-1.

- If multiple occurrences of the same program type each have a different program code index (on CFR-1, CFR-4 and CFR-4A), the information for each unique combination of program code and program code index will be reported in its own column on DMH-1.

For example:

- Two (2) OMH clinic programs entered as Program Code 2100 each with a program code index of 00 will be aggregated into a single column on Schedule DMH-1.

- Two OMH Treatment/Congregate programs entered as Program Code 6070, one with an index of 01 and one with an index of 02 will be reported in two columns on Schedule DMH-1.

c) For OASAS net deficit funded programs, enter the applicable program code index from the approved budget (i.e., State Funding Authorization (approval letter) for programs funded through local contract and/or Appendix B for direct contract funded providers).

d) 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 for each county. They can still use multiple combinations within a single county if desired. For example, if the service provider operates Clinic Treatment programs (program code 2100) in counties 60 and 13, they cannot use indexes of 00 for sites in each county. They can use indexes of 00, 01 and 02 for sites in county 60 and 03 and 04 for sites in county 13. Alternatively, for programs which can be aggregated on Schedule DMH-1, they could use program code index 00 for all Clinic Treatment programs in county 60 and program code index 01 for all Clinic Treatment programs in county 13.

e) For OMH program sites, the program code index should match the index used on the approved budget for this reporting period.

f) For OMH start-ups and PDGS, enter "A0". If there are two or more start-ups for a particular program type, enter "A1" for the first occurrence, "A2" for the second occurrence, etc.

g) The software will automatically pre-fill "00" as the program index code for all OPWDD programs that are reported on a program type basis (expenses and revenues are aggregated and reported in one column) and for OPWDD programs that are reported on a site specific basis (each site is reported separately in its own column) on CFR-1 but aggregated into one column on DMH-1. For OPWDD programs that use Service Type reporting (i.e., 0242), the two digit Service Type Indicator must be entered into the software as the program index code. For all other OPWDD programs, the program index code must be entered ("01" for the first occurrence of each program type, "02" for the second occurrence, etc.).

3. Program/Site Identification Number: The rules regarding Program/Site Identification Numbers are as follows:

OASAS: Use the five-digit Program Reporting Unit (PRU) number. Exception: use 99999 if no PRU has been assigned to a program (for example, Special Legislative Grant (MIs).

OMH: Use the Operating Certificate number for certified programs and the Facility-Unit code for non-certified programs. The program/site identification number for OMH must be unique within the CFR submission. A listing of valid Program/Site codes for your agency is available in the MHPD system.

OPWDD: Refer to Appendix G for Program Code specific information.

SED: This field should be the first 4 digits of your agency code and the first 3 digits of your program code.

4. Program/Site Name: The name used by the service provider to identify the program/site.

5. and 6. Program/Site Address: The number, street, city, and zip code of the program/site. If the program/site does not have its own address, use the address of the service provider's headquarters.

7a. Medicaid Provider Agreement Number (DMH Only): The agency's 8-digit MMIS number under which it bills for Medicaid services at this site.

7b. National Provider ID Number (NPI) (DMH Only): The 10-digit National Provider ID (NPI) used to bill Medicaid for services rendered at this program/site.

8. County Code: The county where the program/site is located using the codes listed in Appendix C.

9. **Date Site Opened:** The date the program/site was authorized to admit the first person/student. For certified programs, show the effective date of the initial operating certificate. Report this date as mm/dd/yyyy.

10. **Certified Capacity (OASAS, OPWDD and SED Only)**

    OASAS: The maximum number of beds as stated on the operating certificate.

    OPWDD: The maximum number of beds/slots as stated on the operating certificate. Also, include the number of certified respite beds.

    SED: The classroom capacity indicated in the Program Approval Letter. Capacity also determined by multiplying students per the approved ratio by the approved number of classrooms.

11. **Actual Capacity (OMH, OPWDD and SED Only)**

    OMH and OPWDD Residential Program/Sites: The number of beds/slots occupied by program/site participants at the end of the CFR cost report period.

    OPWDD Non-Residential Program/Sites: The average number of participants served per month during the year.

    OMH Non-Residential Program/Sites: Leave blank.

    SED: The physical plant capacity of your program based on the classroom space available to serve students. The actual capacity may vary from the certified capacity.

12. **Actual Days Program/Site Open:** The actual number of days the program/site was in operation during the cost report period.

    SED: Leave blank.

13. **Units of Service:**

    For SED and DOH: SEE YOUR RESPECTIVE REQUIREMENTS NOTED BELOW.

    For OASAS, OMH and OPWDD:

    The total units of service provided at this program/site for the cost reporting period. This number can be different from the number of units of service billed for the reporting period. It is critical that the units of service delivered during the reporting period are captured, counted and reported correctly. It is expected that service providers will have a system in place to:

    - Train staff regarding the appropriate measures of units of service for the program types operated.
    - Ensure that this information is recorded at the time the service is rendered.
    - Make the information available for the CFR by program/site.

Note the following for units of service reporting:

OASAS: For OASAS treatment programs, this figure must equal the aggregate units of service reported to the OASAS Monthly Service Delivery (MSD) database for the CFR cost reporting period. Monthly service delivery information for treatment programs is reported on form PAS-48, the PRU Service Delivery Report. OASAS non-treatment programs do not report units of service in the CFR. In order to determine the proper measurements for units of service reporting, refer to Appendix E.

OMH: For OMH only program sites, the units of service are entered on the OMH-1 schedule. The **weighted** visits or hours of service listed on Schedule OMH-1 line 16 transfer to CFR-1 line 13. The information cannot be entered directly into this schedule. In order to determine the proper measurements for units of service reporting, refer to Appendix F.

OPWDD: In order to determine the proper measurements for units of service reporting, refer to Appendix G.

SED: Units of Service:

- For Preschool Evaluations (Program Code 9190), report the combined total number of CPSE mandated initial evaluation components performed during the reporting period.
- The data previously reported on this line for Special Education Itinerant Teacher programs (Program Codes 9135-9139) is now reported on Schedule SED-1, line 111.

DOH: Units of Service:

- For Infant programs (Ages 0-2) refer to Appendix H for Units of Service.

14. **Respite or TUBS Units of Service (OPWDD Only):** The number of Temporary Use Beds or respite days.

15. **Program/Site Square Footage (OASAS, OPWDD and SED Only):** The actual interior dimensions of the program/site's usable space. If more than one program type occupies this site, the square footage must be allocated as follows.

- Step 1 - Program Specific Direct Space: Total the square feet specific to each individual program (includes direct and program administrative space). DO NOT INCLUDE shared common space.
- Step 2 - Total Common Space: Total the square feet of spaces shared in common, i.e. lobby, conference room, rest rooms, and operations space (facility operations such as building maintenance space), etc.
- Step 3 - Program Specific Direct Space Percentage: Divide each program's specific amount by the total site amount exclusive of any shared common area amount.
- Step 4 - Program Specific Allocation of Shared Space: Multiply the factor derived in step 3 by the shared common space square footage amount.
- Step 5 - Program Specific Total Allocated Space: Add the product of step 4 to program specific square footage to determine the total square footage allocation.

OPWDD: This line is only required to be completed when two or more programs occupy the same site. If only one program occupies the space, leave this line blank.

Section B: Expenses

Personal Services

16. Personal Services - Program/Site and Program Administration: The sum of the amounts paid for all Program/Site, Program Administration, LGU Administration staff (Position Title Codes 100 through 599 and 700 through 799). Data from CFR-4 is carried forward to this line.

17. Vacation Leave Accruals - Program Site and Program Administration: The amount of change between the vacation leave accruals posted at the end of the prior cost report period and the end of the current cost report period. An amount only needs to be reported if vacation leave accrual adjustments are made by the service provider at year end. This must correspond directly to the salaries reported on line 16 of this schedule.

Fringe Benefits

Note: Service providers may use actual fringe benefits or a fringe benefit percentage derived from actual costs on an agency wide or program specific basis.

18. Mandated Fringe Benefits: The costs of all employer contributions for Social Security, Workers Compensation, Unemployment Insurance, and New York State Disability as mandated by Federal, State or Local Laws for program/site and program administration staff salaries reported on line 16.

OMH: Report participant fringe benefits for vocational programs on line 32.

OPWDD: Report participant fringe benefits for Sheltered Workshops and Supported Employment programs on line 32.

19. Non-Mandated Fringe Benefits: The costs of all fringe benefits not mandated by Federal, State or Local laws for program/site and program administration staff salaries reported on line 16.

Examples include: sick leave accruals (vested and funded); employer contributions of health insurance, dental insurance, major medical, combined insurance plan (single premium that includes health, dental, and/or major medical) and/or life insurance; pension and/or retirement plan costs.

Where cash is an option of the cafeteria plan, that cash is reported as salary, not fringe. Please note the employee contribution in a deferred compensation program should be reported as salary rather than a fringe benefit.

OMH: Report participant fringe benefits for vocational programs on line 32.

OPWDD: Report participant fringe benefits for Sheltered Workshops and Supported Employment programs on line 32.

20. Total Fringe Benefits: The sum of lines 18 and 19.

Other Than Personal Services (OTPS)

21. Food: The costs incurred by the program/site in providing meals and/or snacks to the program/site participants.

22. **Repairs and Maintenance:** The costs related to minor repairs of the program/site physical plant and/or costs that maintain or restore an asset to its normal or expected useful life. Also include costs for contracted services, such as housekeeping, garbage removal (including medical waste) and snow removal. **Repairs and maintenance costs incurred that extend the useful life of an asset or substantially increase its' productivity should not be reported on this line; these costs must be capitalized and depreciated.**

    The following defines the difference between a capitalized expenditure and a repairs and maintenance expense:

    For acquisition of a new asset, the cost would be a capital expenditure and depreciated if its useful life is equal to or greater than 2 years and the value is $5,000 or more. The cost of renovations/improvements that extend the useful life of or substantially increase the productivity of the asset must be capitalized and depreciated. For example: 1) fixing a few shingles on a roof would constitute a repair while replacing the entire roof with new shingles would be a capitalized expense; 2) replacing a pane of glass of a broken window is a repair while replacing the entire window (frame and all) if $5,000 or more would constitute a capital expenditure.

    OASAS: Report contracted services for housekeeping, garbage removal (including medical waste), snow removal and maintenance on line 40, using the predefined detail line "Contracted Support Personal Services."

    OPWDD: OPWDD service providers should also see program types 0294 through 0298 (Residential Reserve for Replacement) and 1850 (Voluntary Preservation Project) in Appendix G.

23. **Utilities:** The costs related to electricity, heat, water and sewage system charges. **Real estate taxes should be included on line 56.**

24. **Transportation Related – Participant:** The costs related to site based vehicles used for transporting students/clients, e.g., field trips or transportation between multiple locations within a program/site. Include only expenses associated with the program/site such as vehicle fuel, repairs and maintenance; not expenses associated with a transportation cost center. Any major repairs which extend the useful life of the vehicle should be capitalized (i.e., the cost should be added to the value of the vehicle and depreciated over the new estimated useful life, see Appendix O). Do not include vehicle lease costs, vehicle depreciation, vehicle interest costs or vehicle insurance costs which are reported on lines 42, 44, 46 and 39 respectively. Do not include garaging costs for vehicles which are, as appropriate, reported on lines 49, 51, 52 or 55.

    OPWDD: Do not report expenses for transportation to and from Day Treatment, HCBS Day Habilitation and/or HCBS Prevocational Services (site and community based) on this line. (See instructions for Program Codes 0670 and 0880 in Appendix G for reporting these expenses.)

25. **Staff Travel:** The costs related to program/site and program administration incurred by employees who are traveling on official business of the service provider (i.e., transportation, lodging, meals, parking).

26. **Participant Incidentals:** The costs associated with participant entertainment, recreation, summer camp, and clothing for which the service provider has paid. Do not include expenses that the participant has paid for personally.

27. **Expensed Adaptive Equipment (OPWDD and SED Only):** The cost of all adaptive equipment purchased during the cost report period with a value of less than $5,000 **or** a useful life of less than two years. Refer to Appendix A for a definition of adaptive equipment.

    OPWDD: OPWDD service providers should also see program type 1850, Voluntary Preservation Project, in Appendix G.

    SED: Use this line to report all **direct care** equipment purchased with a value of less than $5,000 **or** a useful life of less than two years.

28. **Expensed Equipment:** The cost of all program/site and/or program administration non-adaptive equipment purchased during the cost report period with a value of less than $5,000 **or** a useful life of less than two years.

    OPWDD: OPWDD service providers should also see program types 0294 through 0298 (Residential Reserve for Replacement) and 1850 (Voluntary Preservation Project) in Appendix G.

    SED: Use this line to report all **non-direct care** equipment purchased with a value of less than $5,000 **or** a useful life of less than two years.

29. **Sub-Contract Raw Materials:** The total amount expended for the purchase of all materials necessary for the completion of prime manufacturing or sub-contract work.

    OMH: Complete for vocational programs only.

    OPWDD: Complete for Sheltered Workshop and Day Training programs only.

30. **Participant Wages Non-Contract:** The total salaries paid to program participants by the service provider for their involvement in non-contract work.

    OMH: Complete for vocational programs only.

    OPWDD: Complete for Sheltered Workshop and Day Training programs only.

    SED: Report stipends paid to program participants. Note that stipends are not included in the calculation of tuition rates.

31. **Participant Wages – Contract:** The total salaries paid to program participants for their involvement in contract work or prime manufacturing by the service provider.

    OMH: Complete for vocational programs only.

    OPWDD: Complete for Sheltered Workshop and Day Training programs only.

32. **Participant Fringe Benefits:** The total fringe benefits paid to program participants by the service provider.

    OPWDD: Complete for Sheltered Workshop and Day Training programs only.

33. **Section 43.04 Services Assessment (OPWDD Only):** Required for all ICF/IID programs. Report the actual expense incurred during the year. Sources for this information include the recoupment statement your agency received from the OPWDD Revenue Accounts Unit and the year-end confirmation request data your agency prepares and sends annually to the OPWDD Revenue Accounts Unit. Please refer questions regarding Medicaid Assessment to the OPWDD Revenue Accounts Unit at (518) 402-4321.

34. **Staff Development:** The costs incurred for in-service training of staff or for staff attending work related conferences, seminars, courses, etc.

35. **Contracted Direct Care and Clinical Personal Services:** The total amount of all program/site direct care and clinical contracted personal services (Position Title Codes 200 through 399). Contracted direct care and clinical personal services are detailed on Schedule CFR-4A and are carried forward to this line. All other program/site or program administration contracted services should be reported on the most appropriate line on Schedule CFR-1. See the narratives of lines 22 and 40 for additional information.

36. **Supplies and Materials - Non-Household:** The costs for program and therapeutic supplies, medical supplies, and other expenses related to the operation of the program/site. Also, include general supplies, computer software, printing, copying and postage used in the general administrative operations of the specific program/site.

    OASAS: For OASAS programs, report prescription medications, non-prescription medications and lab services on the pre-defined entries included on line 40 – Other (OTPS).

    OPWDD: Schedule OPWDD-2 (Medical Supplies) must be completed if medical supply costs are included in the cost of an ICF/IID.

37. **Household Supplies:** Cleaning and housekeeping supplies, bedding/linens, etc.

38. **Telephone, Cable and Internet:** The costs for telephone, cable and internet service.

39. **Insurance-General:** The insurance costs for general liability, bonding (crime/fidelity), professional and medical malpractice, vehicle or other insurance costs related to program/site and program administration. Do not report insurance expenses related to equipment or property on this line.

40. Other (OTPS): Other program/site and/or program administration OTPS expenses that cannot be appropriately reported on lines 21 through 39. The entry on this line is constructed through the use of a worksheet in CFRS software. Items to be included on this line must be entered with the clarifying detail in the worksheet. Items with a cost in excess of $1,000 must be listed in the worksheet separately by description and amount. Items costing less than $1,000 each may be aggregated and listed as "All Items < $1,000 Each" with the corresponding combined total amount. There are some predefined entries available by funding state agency. When the worksheet is saved, the total is transferred onto this line. Please refer to the Online HELP feature in the CFRS software for more information on worksheets. This Online HELP feature is available from any CFRS screen.

Approved CFR software includes the following predefined entries:

OASAS:

- Contracted Support Personal Services
- Contracted Program Administration Personal Services
- Data Processing
- Prescription Medications
- Non-Prescription Medications
- Lab Services
- Metropolitan Commuter Mobility Tax
- All Items <$1,000 Each

OMH:

- Atypical Antipsychotic Medications (OMH RTF Programs Only)
- Other Psychotropic Medications (OMH RTF Programs Only)
- All Other Prescription Medications (OMH RTF Programs Only)
- Contracted Support Personal Services
- Contracted Program Administration Personal Services
- Purchased PROS Rehabilitation and Support Services
- Data Processing
- Service Dollars
- Metropolitan Commuter Mobility Tax
- Representative Payee Services
- All Items <$1,000 Each

OPWDD:

- Contracted Support Personal Services
- Contracted Program Administration Personal Services
- Data Processing
- Metropolitan Commuter Mobility Tax
- All Items <$1,000 Each

SED:

- Data Processing
- Metropolitan Commuter Mobility Tax
- All Items <$1,000 Each

41. **Total Other Than Personal Services:** The sum of lines 21 through 40.

Equipment - Provider Paid

42. **Lease/Rental Vehicle:** The lease and/or rental expense for vehicles used exclusively in program/site and/or program administration functions.

43. **Lease/Rental Equipment:** The lease and/or rental expense for fixed, major moveable, adaptive and minor equipment located at the program administrative offices and/or program/site.

44. **Depreciation-Vehicle:** The expense associated with vehicles used by the program/site and/or program administration. Refer to Appendix O for depreciation guidelines and reporting requirements.

45. **Depreciation – Equipment:** The expense associated with fixed, major movable, adaptive, and minor equipment located at the program administrative offices and/or program/site. Refer to Appendix O for depreciation guidelines and reporting requirements.

46. **Interest-Vehicle:** The interest paid on funds borrowed to purchase vehicles used in program/site and/or program administration functions. Do not include principal payments.

47. **Other (Equipment):** Other program/site and/or program administration equipment expenses that cannot be appropriately reported on lines 42 through 46. The entry on this line is constructed through the use of a worksheet in CFRS software. Items to be included on this line must be entered with the clarifying detail in the worksheet. Items with a cost in excess of $1,000 must be listed in the worksheet separately by description and amount. Items costing less than $1,000 each may be aggregated and listed as "All Items < $1,000 Each" with the corresponding combined total amount. When the worksheet is saved, the total is transferred onto this line. Please refer to the Online HELP feature in the CFRS software for more information on worksheets. This Online HELP feature is available from any CFRS screen.

    OPWDD: Refer to Appendix G for the instruction for reporting Environmental Modifications.

    Approved CFR software includes the following predefined entry:

    - All Items <$1,000 Each

48. **Total Equipment:** The sum of lines 42 through 47.

Property - Provider Paid

49. **Lease/Rental-Real Property:** The expense associated with program/site and/or program administration rent or lease. If the lease itemizes charges for utilities, real estate taxes, and other expenses, report these items on the appropriate lines of this schedule. If these other expenses are provided for in the lease agreement, and the detail of each item is not available, report them here.

50. **Leasehold/Leasehold Improvements:** The expense associated with program/site and/or program administration costs of improvements to leased property that are the service provider's responsibility under the lease terms. Refer to Appendix O for amortization guidelines and reporting requirements.

51. **Depreciation- Building:** The depreciation of costs associated with the building and any additions to the site. Land costs are not depreciable and should be excluded from building costs. Refer to Appendix O for depreciation guidelines and reporting guidelines.

    OPWDD: For buildings certified to operate as either Individual Residential Alternatives or as Community Residences, the useful life of the building is determined by using the greater of either the life of the mortgage or 15 years.

52. **Depreciation-Building/Land Improvements:** The depreciation of costs associated with improvements to the building which extend the building's useful life. Also, report any depreciation of cost of improvements to the land if replacement is the responsibility of the service provider. Land improvements can include paving, on-site sewer and water lines, parking lots, shrubbery, fences, etc. Refer to Appendix O for depreciation guidelines and reporting requirements.

53. **Mortgage/Capital Improvements Interest:** The interest portion of mortgages on real property or loans on capital improvements. Do not include costs incurred resulting from payment of loan principal. Refer to Appendix O for amortization guidelines and reporting requirements. **Report MCFFA/DASNY Bond Interest on line 59.**

    Note: Interest incurred on funds borrowed during the construction phase of a building or addition is included in the basis or cost of those assets and is recouped through depreciation when the respective assets are put into service. Interest incurred beyond the construction phase and after the asset is put into service is considered mortgage interest and reported on line 53.

54. **Mortgage Expenses:** The expense associated with obtaining a mortgage, e.g., attorney fees, recording costs, transfer taxes, and service charges including finder's fees and placement fees. Refer to Appendix O for amortization guidelines and reporting requirements.

55. **Insurance - Property and Casualty:** The insurance costs that relate to property and equipment for the program/site and/or program administration. (Do not include vehicle insurance on this line.)

56. **Real Estate Taxes:** The real estate taxes associated with the program/site and/or program administration. Include a lease add-on from a lease's base year directly attributed to an increase in the property's real estate tax. Payments made to a municipality in lieu of real estate taxes are also reported on this line. Do not include water and sewer assessments that are reported on line 23, "Utilities".

57. **Interest on Capital Indebtedness:** Program/site and/or program administration interest incurred in acquiring land and/or a depreciable asset such as equipment or machinery. Do not include interest incurred during the construction phase of a building or addition. This interest is considered part of the building or addition's cost and is recouped through depreciation. Interest incurred beyond the construction phase and after the building or addition is put into service is considered mortgage interest and should be reported on line 53. Vehicle interest is reported on line 46.

58. **Start-Up Expenses:** The service provider costs that are incurred from the period the service provider receives approval to operate a new program/site to the date the first participant is admitted. Do not include any costs incurred after the period from the first admission. Report start-up expenses here if required by the specific contract or rate methodology. Start-up costs may include, but are not limited to personal service expenses, utility expenses, taxes, insurance expenses, employee training expenses, housekeeping expenses, repair and maintenance, and administrative expenses.

    SED: Report all start-up expenses here and submit an additional sheet detailing these costs with the certification schedules.

59. **MCFFA/DASNY Interest Expense:** The interest expenses related to the repayment of the bond issued through the Medical Care Facilities Finance Agency (MCFFA) or the Dormitory Authority of the State of New York (DASNY).

60. **MCFFA/DASNY Administration Fees:** The administration fees related to the repayment of the bond issued through the Medical Care Facilities Finance Agency (MCFFA) or the Dormitory Authority of the State of New York (DASNY).

61. **Maintenance in Lieu of Rent (LGU only):** The costs for renting premises or the cost of owning and maintaining the premises. If the building is occupied jointly with other tenants, this cost is allocated on the basis of the LGU's proportionate share of the total usable square footage of the building.

62. **Other (Property):** Other program/site and/or program administration property expenses that cannot be appropriately reported on lines 49 through 61. The entry on this line is constructed through the use of a worksheet in CFRS software. Items to be included on this line must be entered with the clarifying detail in the worksheet. Items with a cost in excess of $1,000 must be listed in the worksheet separately by description and amount. Items costing less than $1,000 each may be aggregated and listed as "All Items < $1,000 Each" with the corresponding combined total amount. There are some predefined entries available by funding state agency. When the worksheet is saved, the total is transferred onto this line. Please refer to the Online HELP feature in the CFRS software for more information on worksheets. This Online HELP feature is available from any CFRS screen.

    Approved CFR software includes the following predefined entries:

    - All Items <$1,000 Each

    OPWDD Only: Condo/Co-op Maintenance Fees
    Refer to Appendix G for the instruction for reporting Environmental Modifications.

63. **Total Property - Provider Paid:** The sum of lines 49 through 62.

Totals

64. **Total Operating Costs:** The sum of lines 16, 17, 20, and 41, minus line 29.

65. **Agency Administration Allocation –** CFRS software calculates the allocation of agency administrative costs using the Ratio Value Method and completes this line. Refer to Appendix I and the instructions for CFR-3 (Section 15.0) for specifics on allocating agency administration. In most cases, the value shown is calculated by multiplying the ratio value factor (which is printed next to the line description) by the operating costs reported on line 64. Zero is entered in cases where the program type is exempt from agency administration.

66. **Adjustments/Non-Allowable Costs –** Report all program/site and/or program administration items included in the cost report that are considered non-allowable expenses. If there are any program/site specific or program administration non-allowable costs reported on Schedule CFR-5, also include them here. Report the detail of adjustments to reported costs by program/site along with the corresponding amounts and line number where the cost is reported on Schedule CFR-1. Refer to Appendix X for more information regarding non-allowable expenses. Please note that negative entries are not allowed on this line.

    The entry on this line is constructed through the use of a worksheet in CFRS software. Items to be included on this line must be entered with the clarifying detail in the worksheet. When the worksheet is saved, the total is transferred onto this line. Please refer to the Online HELP feature in the CFRS software for more information on worksheets. This Online HELP feature is available from any CFRS screen.

67. Total Program/Site Costs: The sum of lines 29, 48, 63, 64, 65, minus 66.

Note: All amounts reported on Schedule CFR-1, lines 16, 17, 20, 41, 48, 63, 65, and 66 are totaled by State Agency and are transferred by the CFRS Software to the corresponding columns on Schedule CFR-2, line 1 through line 8.

68a. Other Than to/From Transportation Allocation (OPWDD Only - Informational): The allocated expenses from Program Codes 0670 and 0880 that are associated with the provision of ***other than to and from*** Day Treatment, HCBS Day Habilitation or HCBS Prevocational (site and community based) transportation services to this program/site. The basis for this allocation must be reasonable and documented. Such allocation methods may include the number of trips or individuals transported. See Appendix G for details regarding these program codes.

68b. To/From Transportation Allocation (OPWDD Only - Informational): The allocated expenses from Program Codes 0670 and 0880 that are associated with the provision of ***to and from*** Day Treatment, HCBS Day Habilitation or HCBS Prevocational (site and community based) transportation services to this program/site. The basis for this allocation must be reasonable and documented. Such allocation methods may include the number of trips or individuals transported. See Appendix G for details regarding these program codes.

68c. ICF/IID SED Contract Liability (OPWDD Only - Informational): The liability associated with an **add-on** to the ICF/IID rate for educational services defined as part of the Active Treatment provided to people with disabilities residing in an ICF/IID through a contract between the ICF/IID provider and a local school district. When people with disabilities residing in an ICF/IID attend a school program either operated by the ICF/IID provider or operated by another entity, the associated liability related to this **add-on** is to be reported on this line only. The increase revenue for this service that was added to the ICF/IID rate should be reported as Medicaid in the related ICF/IID program.

Note: The educational expenses and revenue relating to an add-on to the ICF/IID rate for approved school program operated by the ICF/IID provider should be reported under the appropriate SED Program Code (see Appendix H for details regarding this program code).

68d. Program Administration Property (OPWDD Only - Informational): Report the amount on line 63 directly associated with program administration property.

Section C: Revenues

Note: For the following line items of revenue, only report the revenues received after netting out any negotiated contractual adjustments:

- Line 69 – Participant Fees
- Line 72a – Medicaid Fee for Service
- Line 72b – Medicaid Managed Care
- Line 73 – Medicare
- Line 74 – Other Third Parties

For example, Agency XYZ, Inc. has a published fee of $105.00 a visit for the provision of medically supervised outpatient chemical dependence services. XYZ, Inc. has contractually agreed to accept $75.00 per visit for patients covered by the Healthy Life, Inc. health insurance company. For every billable visit by a person covered by Healthy Life, Inc. XYZ, Inc. will report $75.00 in revenue not $105.00 with a $30.00 adjustment to revenue.

69. Participant Fee (less SSI and SSA):

- Revenue received from program participants in excess of any SSI and/or SSA revenues received on their behalf.
- Revenue received directly from program participants as a result of established fees for service including full fees and sliding scale fees.
- Co-pays received from program participants covered by other third party payers (health insurance companies, HMOs, Medicaid Managed Care, etc.).

SED: Report private pay revenues and revenues for all non-disabled students enrolled in Preschool Integrated Special Class programs with the exception of revenues for Universal Pre-K (UPK) students. Report Universal Pre-K revenues on line 94, “Other Revenue.”

70. SSI and SSA: The amount of Supplemental Security Income (including the State Supplement Payment) and the Social Security Income from program participants.

Note: If reporting the gross amount, report the necessary adjustments on line 96.

71. Home Relief/Public Assistance: The amount from Home Relief such as Congregate Care.

72a. Medicaid Fee for Service: Report accrued Medicaid Fee for Service revenue for the reporting period. Medicaid revenue must not be netted against related expenses. Report Medicaid transportation revenue on line 76.

OMH: Include the Comprehensive Outpatient Providers (COPS) Level I or Level II payment. Include amounts up to 110% of the threshold amount, if applicable. **Note:** This revenue is handled differently for claiming purposes on the DMH-2. Please refer to Appendix DD.

Include Medicaid Community Support Program (CSP) payments up to the CSP threshold (budgeted amount). CSP revenue is included in the certified program (Clinic, Continuing Day Treatment and Day Treatment) which generated the revenue on the CFR-1. **Note**: This revenue is handled differently for claiming purposes on the DMH-2. See Appendix DD.

***** NOTICE *****

COPS/Level II COPS/CSP Medicaid Supplemental Rate Elimination: Per agreement with the Centers for Medicare and Medicaid Services, the COPS, Level II COPS and CSP Medicaid rate supplements have been eliminated. The effective dates of this action, by program type, are as follows:

COPS/Level II COPS
Partial Hospitalization: 7/1/12
Clinic Treatment (for COPS-only rate codes): 9/1/12
Continuing Day Treatment: 10/1/13
Day Treatment: 10/1/13
Intensive Psychiatric Rehabilitation Treatment: 10/1/13

CSP
Continuing Day Treatment: 10/1/13
Day Treatment: 10/1/13
Clinic Treatment: 11/1/13

OPWDD: Refer to Appendix G for specific instructions for rate “add-ons” and To/From Day Program Transportation.

72b. Medicaid Managed Care: Report revenues received from a Medicaid Managed Care organization, including Health and Recovery Plan (HARP), HIV Special Needs Plans (HIV SNPS) and/or Fully Integrated Duals Advantage (FIDA). Medicaid Managed Care revenues are no longer reported on the Other Third Parties line.

73. Medicare: Report Medicare revenue.

74. Other Third Parties: The revenue from private health insurance coverage, which includes, but is not limited to, Blue Cross, HMOs and other insurance carriers.

75. OPWDD Residential Room and Board: The revenue received for Room and Board. In addition, include any revenue from State Aid Grants (SAG) for Land. Do not include SSI and SSA.

76. Transportation, Medicaid: Medicaid revenue received by the provider for participant transportation to the program/site.

OPWDD: See Program Codes 0880 and 0670 in Appendix G for reporting transportation.

77. Transportation, Other: The transportation revenue not included on line 76. The entry on this line is constructed through the use of a worksheet in CFRS software. Items to be included on this line must be entered with the clarifying detail in the worksheet. When the worksheet is saved, the total is transferred onto this line. Please refer to the Online HELP feature in the CFRS software for more information on worksheets. This Online HELP feature is available from any CFRS screen.

78. Sales: Contract Total: The industrial contract sales revenue.

OPWDD: Revenue from the sales of merchandise provided by the sheltered workshop programs through designated contracts.

79. Federal Grants: The federal grant revenue received directly from an administering Federal Government agency in support of the service provider's programs. Do not include Federal grant revenue received from OASAS, OMH and/or OPWDD as Aid to Localities funding.

The entry on this line is constructed through the use of a worksheet in CFRS software. Items to be included on this line must be entered with the clarifying detail in the worksheet. When the worksheet is saved, the total is transferred onto this line. Please refer to the Online HELP feature in the CFRS software for more information on worksheets. This Online HELP feature is available from any CFRS screen.

OMH, OPWDD and SED: Report U.S. Department of Housing and Urban Development funding on line 84.

SED: Report Section 611/619 IDEA Revenues on line 94.

Approved CFR software includes the following predefined entries:

- U.S. Department of Agriculture
- U.S. Department of Education
- U.S. Department of Health & Human Services
- U.S. Department of Justice
- U.S. Department of Labor
- U.S. Department of Housing and Urban Development **(OASAS Only)**

80. State Grants: The state grant revenue in support of the provider's programs.

Note: This does not include monies received from OASAS, OMH, OPWDD, and/or SED and does not include Aid to Localities funding received from OASAS, OMH and/or OPWDD.

SED: For the January – June (SS) period of Calendar 2016, report Excessive Teacher Turnover Prevention Grant revenue on line 87.

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.

The entry on this line is constructed through the use of a worksheet in CFRS software. Items to be included on this line must be entered with the clarifying detail in the worksheet. When the worksheet is saved, the total is transferred onto this line. Please refer to the Online HELP feature in the CFRS software for more information on worksheets. This Online HELP feature is available from any CFRS screen.

Approved CFR software includes the following predefined entries:

- NYS Department of Health
- NYS Department of Labor
- NYS Department of Transportation
- NYS Division of Criminal Justice Services
- NYS Division of Housing and Community Renewal
- NYS Division of Parole
- NYS Division of Veteran's Affairs
- NYS Office of Children and Family Services

81. LTSE Income Total (OMH and OPWDD Only): The revenue from Long-Term Sheltered Employment. Refer to Appendix A for a definition of Long-Term Sheltered Employment.

82. Supplemental Nutrition Assistance Program (SNAP) commonly referred to as Food Stamps (OASAS and OPWDD Only)/Food Revenue (SED Only)

OASAS and OPWDD: Revenue from SNAP received from program participants to offset program food costs.

SED: All food revenue, i.e., National School Breakfast and Lunch Program Food Revenue.

83. Gifts, Legacies, Bequests, Donations: Report the monetary contribution revenue derived from gifts, legacies, bequests, and donations.

***Note: Non-monetary donations/contributions are reported as reconciling items on the Reconciliation Worksheet (if schedule is required). Please see the FAQ section of the CFR Manual for additional details.

84. Section 202/8/811 HUD Funds: All revenue from Section 202/8/811 HUD funds.

85. Interest/Dividend Income: Interest/dividend investment income earned on program/site assets.

86. Prior Period Rate Adjustments: The revenue from a rate appeal, rate adjustment or retroactive contingency contracts. Do not include Net Deficit Funding amounts on this line.

SED: Report any reconciliation adjustments from a prior period, including any reconciliation tuition adjustments included as part of the prospective tuition rate, on this line.

OMH: This is not applicable to OMH Service Providers.

OPWDD: Medicaid recoveries should also be reported on this line.

87. Excessive Teacher Turnover Prevention Grant (SED Only): For the January – June (SS) period of Calendar 2016, report Excessive Teacher Turnover Prevention Grant revenue in the discrete program cost column that includes the salary of the targeted teacher positions. 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, in the discrete program cost column that includes the salary of the targeted teacher positions.

88. LDSS County Revenue (SED Only): Tuition income from local social service districts or municipalities for school age students (5 to 21 years old) enrolled in an approved special education program.

89. 4402 Revenue (School District In-State) (SED Only): Tuition income from school districts for school age students (5 to 21 years old) enrolled in an approved special education program for the months September through June. Report 1:1 aide tuition income in the 1:1 aide column (Program Code 9230). Report any reconciliation tuition adjustments on line 86, Prior Period Rate Adjustments.

90. Department of Health Chapter 428 Revenue (SED Only): Income from the public health district/municipality for eligible infants and toddlers for early intervention services.

91. 4408 Revenue (School District) (SED Only): Tuition income from school districts for school age students (5 to 21 years old) enrolled in an approved special education program for the months of July and August. Report any 1:1 aide tuition income in the 1:1 aide column (Program Code 9230). Report any reconciliation tuition adjustments on line 86, Prior Period Rate Adjustments.

92. 4410 Revenue (Preschool) (SED Only): Tuition income from municipalities for preschool students (3 to 4 years old) enrolled in an approved special education program as well as revenue received for CPSE evaluations. Report 1:1 aide tuition income in the 1:1 aide column (Program Code 9230).

Note: Revenue for non-disabled students in preschool integrated class programs must be reported on line 69, Participant Fees, or for Universal Pre-K students, on line 94, Other Revenue.

Report any reconciliation tuition adjustments on line 86, Prior Period Rate Adjustments.

93. Net Deficit Funding (State and LGU Funding Only): Aid to Localities revenue. This funding occurs in different ways as described below. The amount reported on this line **should** be determined by one or more of the methods below:

1. Monies received directly from New York State through a direct contract with the state.

2. Monies received from the LGU (county and state funds) through a contract between the LGU and the service provider. Do not include the provider share (voluntary contribution) in this amount.

94. Other Revenue: Other program/site revenue that cannot be appropriately reported on lines 69 through 93.

The entry on this line is constructed through the use of a worksheet in CFRS software. Items to be included on this line must be entered with the clarifying detail in the worksheet. Items with a value in excess of $1,000 must be listed in the worksheet separately by description and amount. Items valued at less than $1,000 each may be aggregated and listed as "All Items < $1,000 Each" with the corresponding combined total amount. There are some predefined entries available by funding state agency. When the worksheet is saved, the total is transferred onto this line. Please refer to the Online HELP feature in the CFRS software for more information on worksheets. This Online HELP feature is available from any CFRS screen.

Approved CFR software includes the following predefined entries:

OASAS:

- Closely Allied Entity Revenue.
- All Items <$1,000 Each

OMH:

- All Items <$1,000 Each
- Uncompensated Care Pool
- Fund Increase – Salary
  Note: Report the funding increase related 2014-2015 2% increase for salary and salary related fringe benefits that was paid to your agency by voucher.
- Vital Access Provider (VAP)
  Note:
  - Report Vital Access Provider (VAP) Medicaid revenue (both State and federal share) on the applicable schedule on the "**Other Revenue**" line of the OMH program.
  - The $250K Start Up grant should not be reported as "**Other Revenue**". The 250K Start Up grant should be reported as Net Deficit funding.

OPWDD:

- Specialized Template Population Funding
- OPWDD State Paid Services
  Note: Do not include revenue associated with Room and Board. All Room and Board revenue should be reported on line 75.
- Assistive Supports Revenue
- People First Community Service Fund (Include the funding that pertains to this CFR period. Funds received for earlier CFR periods should be reported on line 86 – Prior Period Rate Adjustments.)
- All Items <$1,000 Each

SED:

- ECE (Division of Early Care and Education)
- Local Education Agencies
- Private Pay Student Revenue (except private pay revenue for non-disabled students in Integrated Programs)
- Section 611/619 IDEA Money (only for programs 9805 and 9806)
- Universal Pre-Kindergarten
- All Items <$1,000 Each

95. Gross Revenues: The sum of lines 69 through 94.

GAAP Adjustments to Revenue

Note: Do not report any adjustments to revenue made as part of a negotiated rate or fee that is less than the published rate or fee charged for a service. Please see the note and example at the beginning of the revenue section.

96. Participant Allowance: The total amount of the participant's personal allowance, income disregards, and work related exemptions. If participant allowance was included in revenue as stated in Section C above, an adjustment should be made.

97. Provision for Bad Debts – Revenue Deduction: 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.

98. Other (GAAP Adjustments to Revenue): Other program/site GAAP Adjustments to revenue that cannot be appropriately reported on lines 96 and/or 97. The entry on this line is constructed through the use of a worksheet in CFRS software. Items to be included on this line must be entered with the clarifying detail in the worksheet. Items with a value in excess of $1,000 must be listed in the worksheet separately by description and amount. Items valued at less than $1,000 each may be aggregated and listed as "All Items < $1,000 Each" with the corresponding combined total amount. When the worksheet is saved, the total is transferred onto this line. Please refer to the Online HELP feature in the CFRS software for more information on worksheets. This Online HELP feature is available from any CFRS screen.

Approved CFR software includes the following predefined entry:

- All Items <$1,000 Each

99. Total GAAP Adjustments: The sum of lines 96 through 98.

100. Net GAAP Revenues: The result of line 95 minus line 99.

Non-GAAP Adjustments to Revenue

101. Exempt Contract Income: Exempt contract income is calculated as follows: industrial contract sales minus participant wages and raw materials.

Note: If your agency is employing non-consumers to work on industrial contracts, the portion of the contract income attributable to these employees, their wages, and the raw materials cannot be used in the exempt income calculation. Also, any of the resources above that are not attributable to industrial contracts, e.g. janitorial services for your agency cannot be used in the exempt income calculation

OMH: Exempt Contract Income reported on this line should relate to contract sales in employment programs only.

OPWDD: Exempt Contract Income cannot be reported as an offset to revenue if your agency has a direct contract with New York State for your sheltered workshop program as stated in Article 41.39 of the Mental Hygiene Law.

102. Exempt LTSE Income: Exempt Long-Term Sheltered Employment income (40% of the total LTSE income).

103. Net Deficit Funding: This adjustment is carried forward from line 93.

104. Other (Non-GAAP Adjustments to Revenue): Other program/site Non-GAAP Adjustments to revenue that cannot be appropriately reported on lines 101 through 103. The entry on this line is constructed through the use of a worksheet in CFRS software. Items to be included on this line must be entered with the clarifying detail in the worksheet. Items with a value in excess of $1,000 must be listed in the worksheet separately by description and amount. Items valued at less than $1,000 each may be aggregated and listed as "All Items < $1,000 Each" with the corresponding combined total amount. When the worksheet is saved, the total is transferred onto this line. Please refer to the Online HELP feature in the CFRS software for more information on worksheets. This Online HELP feature is available from any CFRS screen.

Approved CFR software includes the following predefined entry:

- All Items <$1,000 Each

105. Total Non-GAAP Adjustments: The sum of lines 101 through 104.

106. Total Adjustments to Revenue: The sum of lines 99 and 105.

107. Total Net Revenues: The result of line 95 minus line 106.

The CFR-2 schedule *is* required for submission with Full and Abbreviated CFRs.

The CFR-2 schedule *is not* required with Article 28 Abbreviated or Mini-Abbreviated CFRs.

This schedule is used to capture total expenses and revenues that are attributable to the service provider as a whole. Expenses and revenues displayed in Schedule CFR-2, Column 1, should equal the total expenses and total revenues reported on the service provider's audited and certified financial statements, if the CFR reporting period is the same as the service provider's fiscal year. It is expected that the Total Adjusted Expenses (Column 1, line 9) plus the Adjustments/Non-Allowable costs (Column 1, line 8) will equal the Net GAAP Expenses from your financial statements for the same year end. We also expect that the Net GAAP Revenues (Column 1, line 12) will match the Net GAAP Revenues as reported in your Financial Statements for the same year end. **When the reporting periods of the CFR *AND* the financial statements are the same, a detailed reconciliation *MUST* be submitted with the CFR** and completed using the schedule (listed as Reconciliation) provided in the CFRS Software. This will then be included with the upload file as part of the CFR submission. See the end of Section 14.0 for information regarding the Reconciliation schedule.

NYS CFRS Software Note

- *No data can be entered into this schedule prior to defining your agency and your agency's program/sites in the software.*
- *In the Submission Definition screen, specify all of the agencies that fund/certify your programs. Failure to do so will prohibit the completion of some schedules.*
- *Data in grayed-out fields has previously been entered into other CFR schedules and has been carried forward. If any of the carry-forward information is incorrect, it will need to be changed in the source schedule.*
- *In this schedule, data can only be entered in Column 7.*
- *Please refer to Getting Started with NYS CFRS Software in Section 9.0 for more details.*

Header Section

Agency Name: The name of the organization (service provider).

Agency Code: The five-digit code assigned to the organization (service provider).

School Code (SED Only): The twelve-digit code assigned to your organization (service provider).

Entries can only be made in Column 7. Information in Columns 1 through 6 is automatically carried forward from data on CFR-1, CFR-4, DMH-1or other schedules by the CFRS software.

Column 1. Agency Totals: The expenses and revenues of the **entire entity** including programs and activities not funded by the New York State agencies requiring the CFR.

Column 2. OASAS Totals: The expenses and revenues for all OASAS programs.

Column 3. OMH Totals: The expenses and revenues for all OMH programs.

Column 4. OPWDD Totals: The expenses and revenues for all OPWDD programs.

Column 5. SED Totals: The expenses and revenues for all SED programs.

Column 6. Shared Program Totals: The expenses and revenues for all shared programs.

Column 7. Other Programs Totals: The expenses and revenues for all non-DMH/SED activities. Types of expenses and revenues to be reported in this column include those relating to all fundraising, special events, management services contracts, programs funded by non-CFRS participating State Agencies and other sources, investment gains and losses (realized and unrealized), SED ACCES programs, etc. Refer to Section 8.0's Frequently Asked Questions for additional information.

Note: The expenses and revenues reported in Column 7 are not detailed elsewhere in the CFR.

The following line by line instructions refer specifically to Columns 2 through 6. Column 7 figures are taken from the service provider's general ledger using the same classifications used for the New York State agencies requiring the CFR.

CFR-2 Expenses

1. **Personal Services**

   Full CFR Filers: For each State Agency, the sum of all entries on Schedule CFR-1, line 16.

   Abbreviated CFR Filers: For each State Agency, the sum of all entries on Schedule DMH-1, line 6.

2. **Vacation Leave Accruals**

   Full CFR Filers: For each State Agency, the sum of all entries on Schedule CFR-1, line 17.

   Abbreviated CFR Filers: For each State Agency, the sum of all entries on Schedule DMH-1, line 7.

3. **Fringe Benefits**

   Full CFR Filers: For each State Agency, the sum of all entries on Schedule CFR-1, line 20.

   Abbreviated CFR Filers: For each State Agency, the sum of all entries on Schedule DMH-1, line 8.

4. **OTPS**

   Full CFR Filers: For each State Agency, the sum of all entries on Schedule CFR-1, line 41.

   Abbreviated CFR Filers: For each State Agency, the sum of all entries on Schedule DMH-1, line 9.

5. **Equipment-Provider Paid**

   Full CFR Filers: For each State Agency, the sum of all entries on Schedule CFR-1, line 48.

   Abbreviated CFR Filers: For each State Agency, the sum of all entries on Schedule DMH-1, line 10.

6. Property-Provider Paid

Full CFR Filers: For each State Agency, the sum of all entries on Schedule CFR-1, line 63.

Abbreviated CFR Filers: For each State Agency, the sum of all entries on Schedule DMH-1, line 11.

7. Net Agency Administration

Full CFR Filers: For each State Agency, the sum of all entries on Schedule CFR-1, line 65.

Abbreviated CFR Filers: For each State Agency, the sum of all entries on Schedule DMH-1, line 12.

8. Adjustment/Non-Allowable Costs

Full CFR Filers: For each State Agency, the sum of all entries on Schedule CFR-1, line 66.

Abbreviated CFR Filers: For each State Agency, the sum of all entries on Schedule DMH-1, line 13.

9. Total Adjusted Expenses

Full CFR Filers: For each State Agency, the sum of lines 1 through 7 minus line 8. This line for Columns 2 through 6 equals the sum of all entries on Schedule CFR-1, line 67.

Abbreviated CFR Filers: For each State Agency, the sum of lines 1 through 7 minus 8. This line for Columns 2, 3, 4 and 6 equals the sum of all entries on Schedule DMH-1, line 14.

CFR-2 Revenues

10. Gross Revenues

Full CFR Filers: For each State Agency, the sum of all entries on Schedule CFR-1, line 95.

Abbreviated CFR Filers: For each State Agency, the sum of all entries on Schedule DMH-1, line 31.

11. GAAP Adjustments To Revenues

Full CFR Filers: For each State Agency, the sum of all entries on Schedule CFR-1, line 99.

Abbreviated CFR Filers: For each State Agency, the sum of all entries on Schedule DMH-1, line 35.

12. Net GAAP Revenues

Full CFR Filers: For each State Agency, the result of line 10 minus line 11. Columns 2 through 6 equal the sum of all entries on Schedule CFR-1, line 100.

Abbreviated CFR Filers: For each State Agency, the result of line 10 minus line 11. This line for Columns 2, 3, 4, and 6 equals the sum of all entries on Schedule DMH-1, line 36.

Reconciliation of Revenues/Gains and Expenses/Losses

(This is a supplemental schedule in the CFR software.)

This worksheet reconciles the Provider Agency's Total Revenue/Gains and Total Expenses/Losses from the audited or reviewed financial statements to schedule CFR-2, Column 1, Lines 9 and 12.

Reconciliation of Expenses and Losses

Line	Description
Total Expenses and Total Losses from Financial Statements	Report the sum of Total Expenses and Total Losses as reported in the financial statements.
Additions	Report the expenses and losses included in the CFR-2 that were not included in the financial statements
Subtractions	Report the expenses and losses included in the financial statements that were not included in the CFR-2.
Total Adjustments	The software will net the "Additions" and "Subtractions."
Adjusted Financial Statement Expenses	Sum of "Total Expenses and Total Losses from Financial Statements" and "Total Adjustments."
CFR-2, Column 1, Line 9	This line populates using CFR-2 data.
CFR-2, Column 1, Line 8	This line populates using CFR-2 data.
CFR-3, Line 41	This line populates using CFR-3 data.
Total CFR Expenses	Sum of "CFR-2, Column 1, Line 9", "CFR-2, Column 1, Line 8" and "CFR-3, Line 41."
Difference	The difference between "Adjusted Financial Statement Expenses" and "Total CFR Expenses." **The difference should be $0.**

Reconciliation of Revenues and Gains

Line	Description
Total Revenue and Total Gains from Financial Statements	Report the sum of Total Revenue and Total Gains as reported in the financial statements.
Additions	Report the revenue and gains included in the CFR-2 that are not included in the financial statements.
Subtractions	Report the revenue and gains included in the financial statements that were not included in the CFR-2.
Total Adjustments	The software will net the "Additions" and "Subtractions."
Adjusted Financial Statement Revenue	Sum of "Total Revenue and Total Gains from Financial Statements" and "Total Adjustments."
Total Agency Revenues from CFR-2, Column 1, Line 12	This line populates using CFR-2 data.
Difference	The difference between "Adjusted Financial Statement Revenue" and "Total Agency Revenues from CFR-2, Column 1, Line 12." **The difference should be $0.**

The following common reconciling items may be reported as additions/subtractions in the Reconciliation Schedule. Additional items may be reported as "Other" as needed, with further description provided.

- *Elimination of Intercompany Expenses and Revenues.*
- *Depreciation Differences:* Differing allowable depreciation methods have been reported in the CFR and statement of activities expense in the Financial Statements.
- *Fundraising – Net vs. Gross:* Fundraising revenues and expenses have been reported "net" in the Financial Statements and "gross" in the CFR.
- *Other:* Report any other item differences between the Financial Statements and the CFR that are not reported as Adjustments/Non-Allowable Costs on CFR-1 or CFR-3. A description should be added with any items reported here.
- *Rounding:* Any remaining difference between expenses reported on the Financial Statements and the CFR should be reported on this line.

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 Statement submissions.

The CFR-2A schedule is used to report data from your Financial Statements submitted in accordance with Section 2.0 and 6.0 and 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 manner in order for each State agency to have it readily available for provider-specific fiscal analysis as well as industry-wide statistics.

NYS CFRS Software Note

- *No data can be entered into this schedule prior to defining your agency and your agency's program/sites in the software.*
- *In the Submission Definition screen, specify all of the agencies that fund/certify your programs. Failure to do so will prohibit the completion of some schedules.*
- *Data that has previously been entered into other CFR schedules has been carried forward and is reflected in grayed-out fields. If any of the carry-forward information is incorrect, it will need to be changed in the source schedule. In some cases, other fields may be grayed-out which indicates that those fields are not required to be completed by your agency.*
- *Please refer to Getting Started with NYS CFRS Software in Section 9.0 for more details.*

Header Section

Agency Name: The name of the organization (service provider).

Agency Code: The five-digit code assigned to the organization (service provider).

School Code (SED Only): The twelve-digit code assigned to your organization (service provider).

Type of Ownership: Not-for-Profit or Proprietary

Section A - Reports

1. **Year End Date of Financial Statements:** The end date of the accounting period of the financial statements that were required to be submitted with your CFR.

2. **CPA or Audit Firm (skip if statements are not audited or reviewed):** Report the name of the firm that audited or reviewed the Agency's financial statements.

3. **Opinion:** Use drop-down (skip if statements are not audited):

   Select the audit opinion: Unmodified, Qualified, Disclaimer, or Adverse.

4. **Type of Financial Statements:** Use drop-down:

   Select the type of financial statement: Consolidated, Combined, Consolidated and Combined or Single Entity.

Section B - Statement of Financial Position/Balance Sheet

5. **Cash and Cash Equivalents:** Report the total of (1) the currency on hand, demand deposits with banks or other financial institutions, and other kinds of accounts that have the general characteristics of demand deposits in that the customer may deposit additional funds at any time and also effectively may withdraw funds at any time without notice or penalty and (2) the cash equivalents which are short-term (generally less than three months), highly liquid investments that have both of the following characteristics:
   a. readily convertible to known amounts of cash; and/or
   b. so near their maturity that they present insignificant risk of changes in value because of changes in interest rates.

6. **Accounts Receivable, Net:** An account receivable is a legally enforceable claim for payment held by a business against its customer/clients for goods supplied and/or services rendered. Report the sum total of Accounts Receivable, Grants Receivable, Contracts Receivable, Patient Services Receivable, Pharmacy Receivable and any other Receivable, except for related party receivables, that is in substance an accounts receivable, less the allowance for doubtful accounts.

7. **Related Party Receivables:** Report the total receivables in which the payor and payee are related parties as defined under U.S. GAAP.

8. **Investments:** Report the total investments as defined under U.S. GAAP.

9. **Property & Equipment, Net:** Report the amount of long-lived physical assets, net of accumulated depreciation, depletion and amortization, used in the normal conduct of business and not intended for resale. Examples include, but are not limited to, land, buildings, improvements, machinery, equipment, furniture and fixtures.

10. **Total Assets:** Report the total assets as reported on the statement of financial position.

11. **Accounts Payable and Accrued Liabilities:** Report the total amount owed to creditors for delivered goods or completed services plus accrued expenses such as salaries payable, accrued payroll taxes, and other accrued liabilities.

12. **Debt - Current Portion:** Report all debt obligations coming due within one year of the date of the statement of financial position.

13. **Long-Term Debt, Net of Current Portion:** Report the debt with a maturity of more than one year of the date of the statement of financial position.

14. **Total Liabilities:** Report the total debts and/or obligations (current and non-current) as stated on the statement of financial position.

15. **Total Current Assets:** Report the assets that can be converted to cash in one year.

16. **Total Current Liabilities:** Report the obligations whose liquidation is expected to require the use of existing resources classified as current assets, and due within one year.

17. **Retained Earnings, Beginning of the Year:** Report the accumulated undistributed earnings of a company retained at the start of the accounting period for future needs or for future distribution to its owners.

18. **Retained Earnings, End of the Year:** Report the accumulated undistributed earnings of a company retained at the end of the accounting period for future needs or for future distribution to its owners.

19. **Net Assets/Stockholder's Equity, Beginning of the Year:** Report the amount as reported on the statement of activities/income statement as of the beginning of the year.

    Not-for profits report the total at the beginning of the year in the: Unrestricted, Temporarily Restricted and Permanently Restricted funds in the appropriate column.

20. **Change in Net Assets/Net Income or Net Deficit/Net Loss**: Report the excess or deficiency of total revenues and gains over total expenses and losses for the accounting period as reported on the statement of activities/income statement.

    Not-for-profits also report the change in net assets in the Unrestricted, Temporarily Restricted and Permanently Restricted funds in the appropriate column.

21. **Other Changes in Net Assets/Other Comprehensive Income:** Report revenues, expenses, gains, losses and prior period adjustments that are reported after the change in net assets/net income on the statement of activities/income statement.

    Not-for-profits also report the change in net assets in the Unrestricted, Temporarily Restricted and Permanently Restricted funds in the appropriate column.

22. **Net Assets/Stockholder's Equity, End of the Year:** Report the amount as reported on the statement of activities/income statement, at the end of the year.

    Not-for-profits report the total at the end of the year in the Unrestricted, Temporarily Restricted and Permanently Restricted funds in the appropriate column.

Section C - Statement of Activities/Income Statement

23. **Total Revenue and Total Gains**: Report funding/revenue/gains from all sources including but not limited to: Medicaid/Medicare, Medicaid Managed Care, third party, patient fees/private pay, grants, contributions, fund raising, gains on the disposition of property or equipment, investment gains, interest income, dividends and rents. This amount should agree with total revenues as reported on line 1 in the Reconciliation Page of the CFR.

    Not-for-profits also report the total revenue and total gains in the Unrestricted, Temporarily Restricted and Permanently Restricted funds in the appropriate column.

24. **Management and General:** Report the costs associated with the activities that are not identifiable with a single program, fundraising activity, or membership-development activity but that are indispensable to the conduct of those activities and to an entity's existence.

    Not-for-profits also report the total management and general costs in the Unrestricted fund.

25. **Interest Expense:** Report the total interest expense reported on the statement of activities/income statement that is associated with the Provider Agency's total debt reported on its statement of financial position/balance sheet.

26. **Income Tax Expense:** Report the sum total of state, federal and local income tax expense reported on the Provider Agency's statement of activities/income statement.

27. **Total Expenses and Total Losses:** Report the total outflows of assets from delivering or producing goods, rendering services, or carrying out other activities that constitute the entity's ongoing major or central operations; administration costs; fundraising costs; and total losses. This amount should agree with total expenses as reported on line 1 in the Reconciliation Page of the CFR.

    Not-for-profits also report the total expenses and total losses in the: Unrestricted, Temporarily Restricted and Permanently Restricted funds in the appropriate column.

28. **Supplemental Information:** Please examine the list that follows to determine whether any of these items are reflected in your statement of activities/income statement. These are typically items that are not budgeted because they are characterized as being unusual in nature such that they are unrelated to, or only incidentally relate to the ordinary and typical activities of the entity; and/or non-recurring such that they cannot be expected to contribute to funding operating cycles on a regular basis; and/or changes in valuations of assets and liabilities that are long term because they are not likely to be liquidated in the current cycle.

    - Change in the funded status of defined benefit pensions plans,
    - Change in the valuation of interest rate swap agreements,
    - Change in the valuation of equity interests in affiliates, other corporations, partnerships,
    - Change in the beneficial interests in a foundation,
    - Prior period adjustments,
    - Gain/Loss on the sale of fixed assets,
    - Gain/Loss on acquisitions,
    - Change in the funded status of post-retirement health care benefits other than net periodic benefit costs,
    - Equity transfers to/from affiliates,
    - Insurance proceeds,
    - Change in beneficial interest in a remainder trust,
    - Contributions and grants for capital acquisitions or improvements,
    - Unrealized gains/losses on investments,
    - Change in the beneficial interest in permanent endowment held by others,
    - Change in the fair value of derivative instruments,
    - Net deferred rent from unoccupied space,
    - Expense from unoccupied space,
    - Gain/Loss from discontinued operations,
    - Write-off of unamortized bond issuance costs or other unamortized financing costs.

    If your statements do not reflect any of the above items, please indicate with a "0." If your statements do reflect one or more of these items, please indicate:

    A.) The Aggregate of All Supplemental Items Included in Line 23 (Total Revenue and Total Gains).
    B.) The Aggregate of All Supplemental Items Included in Line 27 (Total Expenses and Losses).

Section D – Line of Credit & Debt

Report by column your agency's three largest operating line of credit accounts. The largest account should be reported in the column labeled "Line of Credit 1", the second largest in "Line of Credit 2" and the third largest in "Line of Credit 3" for each category. (Do not include line of credit accounts for Capital Acquisitions and Capital Projects)

Operating Capital

29. Maximum Borrowing Potential: State line of credit maximum borrowing limit.

30. Draw Down at Year End: Report balance owed on line of credit at year-end date.

31. Interest Rate at Year End: Report stated interest rate on line of credit at year-end date.

32. Indicate if, in the current reporting period, your agency:

A.) Refinanced or restructured debt in order to extend the term of the repayment schedule
B.) Converted short-term debt into long-term debt.

The CFR-3 schedule *is* required for submission with Full CFRs.

The CFR-3 schedule *is not* required for submission with Abbreviated, Article 28 Abbreviated or Mini-Abbreviated CFRs.

Note: An agency administration worksheet is available in the NYS CFRS software for Abbreviated and Mini-Abbreviated CFRs. Please refer to Appendix T for more information.

This schedule is used to report and allocate the administrative costs that **are not directly related to specific programs/sites (See Appendix I)**, but are attributable to the overall operation of the agency. These include:

- Costs for the overall direction of the organization (service provider);
- Costs for general record-keeping, budget and fiscal management; agency-wide audit;
- Costs for governing board activities;
- Costs for public relations (excluding fundraising and special events);
- Costs for parent agency expenditures.

Agency administrative costs do not include fundraising costs, special events costs, costs of management services provided to another entity through an ongoing contract and Local Governmental Unit (LGU) Administration. Fundraising, special events and management services contract costs and their related revenues are reported on Schedule CFR-2 in Column 7, "Other Programs". For county operated service providers, LGU Administration costs are reported as a shared program using Program Code 0890 on the applicable Schedules CFR-1 through CFR-6 and DMH-1 (Refer to Appendix K).

Upon calculating total agency administrative costs, agency administrative costs must be allocated to each applicable program. In order to ensure equity of distribution and to provide uniformity in allocation, the DMH and SED require the **ratio value** (R/V) method of allocation to be used on the core CFR schedules (CFR-1 through CFR-6) and Schedule DMH-1. The ratio value method uses operating costs as the basis for allocating agency administration costs. The total of the expenses as reported on line 42 of Schedule CFR-3 must be allocated to OASAS, OMH, OPWDD, SED, Shared Programs and Other Programs based upon the ratio of the service provider's agency administration costs to the service provider's total operating costs. Operating costs include personal services, leave accruals, fringe benefits and OTPS. Operating costs do not include equipment, property, and/or raw materials.

In addition, expenses of certain programs are ***not*** included as operating costs and therefore, are exempt from an allocation of agency administration at the agency-wide level (on CFR-3, lines 43 through 47) and/or within each State Agency (CFR-3, lines 60 through 64). The programs that are exempt from agency administration allocation are identified in the instructions for lines 43 through 64 of this schedule.

Report expenses on the appropriate expense lines. If there is no applicable line, report the expense on the "Other" lines. If any "Other" line items are completed (lines 17, 24 and 36), detail any individual item greater than $1,000. The detail for the "Other" line items must be entered directly into the CFRS Software. The entry on this line is constructed through the use of a worksheet in CFRS software. Items to be included on this line must be entered with the clarifying detail in the worksheet. Items with a cost in excess of $1,000 must be listed in the worksheet separately by description and amount. Items costing less than $1,000 each may be aggregated and listed as "All Items < $1,000 Each" with the corresponding combined total amount. There are some predefined entries available. When the worksheet is saved, the total is transferred onto this line. Please refer to the Online HELP feature in the CFRS software for more information on worksheets. This Online HELP feature is available from any CFRS screen.

NYS CFRS Software Note

- *No data can be entered into this schedule prior to defining your agency and your agency's program/sites in the software.*
- *In the Submission Definition screen, specify all of the agencies that fund/certify your programs. Failure to do so will prohibit the completion of some schedules.*
- *Data in grayed-out fields has previously been entered into other CFR schedules and has been carried forward. If any of the carry-forward information is incorrect, it will need to be changed in the source schedule.*
- *Please refer to Getting Started with NYS CFRS Software in Section 9.0 for more details.*

Header Section

Agency Name: The name of the organization (service provider).

Agency Code: The five-digit code assigned to the organization (service provider).

School Code (SED Only): The twelve-digit code assigned to your organization (service provider).

Personal Services

1. **Total Personal Services:** The total amount paid from Schedule CFR-4 for agency administration (Position Title Codes 600 - 699).

2. **Vacation Leave Accruals:** The amount of change between the leave accruals posted at the end of the prior cost reporting period and the end of the current reporting period. An amount only needs to be reported if a vacation accrual adjustment is made by the service provider at year end. This must correspond directly to the salaries reported on line 1 of this schedule.

Fringe Benefits

Note: Service providers may use actual fringe benefits or a fringe benefit percentage.

3. **Mandated Fringe Benefits:** The costs of all employer contributions mandated by Federal, State or local laws for agency administration staff salaries reported on line 1 of this schedule (i.e., Social Security, Workers Compensation/Unemployment Insurance and New York State Disability).

4. **Non-Mandated Fringe Benefits:** The costs of all fringe benefits not mandated by Federal, State or local laws for agency administration staff salaries reported on line 1 of this schedule.

   Examples include: sick leave accruals (vested and funded); employer contributions of health insurance, dental insurance, major medical, combined insurance plan (single premium that includes health, dental, and/or major medical) and/or life insurance; and pension and/or retirement plan costs.

   Where cash is an option of the cafeteria plan, that cash is reported as salary, not fringe. Please note the employee contribution in a deferred compensation program should be reported as salary rather than a fringe benefit.

5. **Total Fringe Benefits:** The sum of lines 3 and 4.

Other Than Personal Services (OTPS)

6. **Audit/Legal/Accounting:** The annual agency-wide auditing costs for independent certified public accountants (such as the cost of completing the service provider's year end audit), the cost of other accounting services (such as payroll services) and the cost of legal services. **Management consulting should be included on line 14. Agency-wide auditing and legal costs cannot be directly charged as program/site costs on Schedule CFR-1.**

7. **Utilities:** The costs of electricity, heat, water and sewage system charges related to agency administration space or facilities.

8. **Telephone, Cable and Internet:** The costs for telephone, cable and internet usage by agency administration staff.

9. **Repairs and Maintenance:** The costs related to minor repairs of the program/site physical plant and/or costs that maintain or restore an asset to its normal or expected useful life related to agency administration. Also, include costs for contracted services, such as housekeeping, garbage removal (including medical waste) and snow removal. **Repairs and maintenance costs incurred which extend the useful life of or substantially increase the productivity of an asset, must be capitalized and depreciated.**

10. **Office Supplies and Postage:** The costs of office supplies, printing, copying and postage used in the general agency administration operations.

11. **Organizational Expense:** The expenses incurred during the establishment of the service provider.

12. **Interest - Working Capital:** Interest expense on loans that are secured for operational expenses.

13. **Expensed Equipment:** The cost of all expensed equipment related to agency administration purchased during the cost report period. Such equipment must have a value of less than $5,000 **or** a useful life of less than two years.

14. **Contracted Personal Services:** The contracted personal services associated with agency administration such as management consulting services.

    The entry on this line is constructed through the use of a worksheet in CFRS software. Items to be included on this line must be entered with the clarifying detail in the worksheet. 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 < $5,000 Each" with the corresponding combined total amount. When the worksheet is saved, the total is transferred onto this line. Please refer to the Online HELP feature in the CFRS software for more information on worksheets. This Online HELP feature is available from any CFRS screen.

    Approved CFR software includes the following predefined entry:

    - All Items <$5,000 Each

15. **Staff Travel:** The staff travel costs associated with agency administration.

16. **Insurance-General:** Insurance costs for general liability, bonding (crime/fidelity), professional malpractice, vehicle or other insurance costs related to agency administration. Do not report insurance expenses related to equipment or property on this line.

17. **Other (Specify):** The other agency administrative OTPS items that cannot be included on line 6 through 16. The entry on this line is constructed through the use of a worksheet in CFRS software. Items to be included on this line must be entered with the clarifying detail in the worksheet. Items with a cost in excess of $1,000 must be listed in the worksheet separately by description and amount. Items costing less than $1,000 each may be aggregated and listed as "All Items < $1,000 Each" with the corresponding combined total amount. There are some predefined entries available. When the worksheet is saved, the total is transferred onto this line. Please refer to the Online HELP feature in the CFRS software for more information on worksheets. This Online HELP feature is available from any CFRS screen.

    Approved CFR software includes the following predefined entries:

    - Data Processing
    - Metropolitan Commuter Mobility Tax
    - All Items <$1,000 Each

18. **Total OTPS:** The sum of Lines 6 through 17.

Equipment-Provider Paid

19. **Lease/Rental-Vehicle:** The lease and/or rental expense for vehicles used for official agency administrative business.

20. **Lease/Rental-Equipment:** The lease and/or rental expense for fixed, major moveable and minor equipment located at agency administrative offices.

21. **Depreciation-Vehicle:** The depreciation expense associated with vehicles purchased by the agency and used exclusively in official agency administrative business. Refer to Appendix O.

22. **Depreciation-Equipment:** The depreciation expense associated with office equipment purchased by the agency and used exclusively by the agency administration. Refer to Appendix O.

23. **Interest-Vehicle:** The interest expense for vehicles used exclusively in official agency administrative business.

24. **Other:** Any agency administrative equipment related expense that cannot be included on line 19 through 23. The entry on this line is constructed through the use of a worksheet in CFRS software. Items to be included on this line must be entered with the clarifying detail in the worksheet. Items with a cost in excess of $1,000 must be listed in the worksheet separately by description and amount. Items costing less than $1,000 each may be aggregated and listed under the predefined entry "All Items < $1,000 Each" with the corresponding combined total amount. When the worksheet is saved, the total is transferred onto this line. Please refer to the Online HELP feature in the CFRS software for more information on worksheets. This Online HELP feature is available from any CFRS screen.

    Approved CFR software includes the following predefined entry:

    - All Items <$1,000 Each

25. **Total Equipment:** The sum of lines 19 through 24.

Property-Provider Paid

26. **Lease/Rental-Real Property:** The rent or lease expense associated with agency administration. If the lease itemizes charges for utilities, real estate taxes, and other expenses separately, report these items on the appropriate lines in this schedule. If these other expenses are provided for in the lease agreement, but cannot be separated, include here.

27. **Leasehold/Leasehold Improvements:** The amortized agency administration costs of improvements to leased property which are the responsibility of the service provider under terms of the lease. Refer to Appendix O.

28. **Depreciation-Building:** The agency administration depreciation of building costs for the basic structure or shell and additions to the site. Refer to Appendix O.

29. **Depreciation-Building/Land Improvements:** The agency administration depreciation costs of improvements to the building which extends the building's useful life. Also, report any depreciation costs of improvements to the land if replacement is the responsibility of the service provider. Refer to Appendix O.

30. **Mortgage Interest:** The interest expense related to real property.

31. **Mortgage Expenses:** Any agency administration mortgage expenses. Refer to Appendix O.

32. **Insurance - Property and Casualty:** The equipment and property related insurance expenses for agency administration.

33. **Real Estate Taxes:** The real estate taxes associated with agency administration such as school and property. Include a lease add-on from a lease's base year directly attributed to an increase in the property's real estate tax or payments made to a municipality in lieu of real estate taxes. Do not include water and sewer assessments that are reported on line 7, "Utilities".

34. **Maintenance in Lieu of Rent (LGU Only):** The agency administrative portion of the costs of owning and maintaining the premises. If the building is occupied jointly with other tenants or the LGU, this cost should be allocated on the basis of the LGU's proportionate share of the total usable square footage of the building.

35. **Interest on Capital Indebtedness:** The interest expenses related to capital indebtedness for expenditures on fixed, major moveable, or minor equipment. Do not include interest costs incurred during construction of or addition to a building. Such costs must be capitalized. **After the construction period, interest on the loan should be reported as mortgage interest on line 30.**

36. **Other:** Agency administrative property related expenses that cannot be included on lines 26 through 35. The entry on this line is constructed through the use of a worksheet in CFRS software. Items to be included on this line must be entered with the clarifying detail in the worksheet. Items with a cost in excess of $1,000 must be listed in the worksheet separately by description and amount. Items costing less than $1,000 each may be aggregated and listed under the predefined entry “All Items < $1,000 Each” with the corresponding combined total amount. When the worksheet is saved, the total is transferred onto this line. Please refer to the Online HELP feature in the CFRS software for more information on worksheets. This Online HELP feature is available from any CFRS screen.

    Approved CFR software includes the following predefined entry:

    - All Items <$1,000 Each

37. **Total Property:** The sum of lines 26 through 36.

38. **Parent Agency Administration Allocation:** Report the administration costs allocated by a parent organization to the Provider Agency.

    The following supporting documentation for the Parent Agency Administration Allocation must be submitted to the funding/certifying NYS Agencies:

    (1) total parent agency administration costs;
    (2) a breakdown of the total parent agency administration costs that were allocated to subsidiaries, affiliates and/or members; and
    (3) the methodology used to allocate the total parent agency administration costs to subsidiaries, affiliates and/or members.

    If the complete supporting documentation is not submitted by the Provider Agency, the funding/certifying State Agency may require the Provider Agency to report the Parent Agency Administration Allocation as a non-allowable cost and upload the revised CFR.

    Note: NYSARC Provider chapters do not have to submit the supporting documentation because their parent agency, New York State Association for Retarded Children, Inc., submits the supporting documentation for all its chapter members, directly to the funding/certifying NYS Agencies.

39. **County Wide Cost Allocation (LGU Only):** The county wide cost allocation. (Refer to Appendix K).

40. **Total Agency Administration:** The sum of lines 1, 2, 5, 18, 25, 37, 38, and 39.

41. **Adjustments/Non-Allowable Costs:** All agency administration items included on Schedule CFR-3 which are considered non-allowable expenses. If there are any administrative non-allowable costs reported on Schedule CFR-5, also include them here. The detail of adjustments to reported costs, the corresponding amount and line number where the cost is reported must be entered in the CFRS software's worksheet for this line (refer to Appendix X). Please note that negative entries are not allowed on this line.

42. **Net Agency Administration:** The result of line 40 minus line 41.

Calculation of Operating Costs (Agency-Wide)

CFRS software sums the operating costs for DMH and SED Agencies (lines 43 through 47) using Personal Services, Vacation Leave Accruals, Fringe Benefits, and OTPS, less raw materials (from Schedule CFR-1, line 64). Line 48 data is carried forward by the software from the operating costs reported on CFR-2, Column 7, lines 1 through 4.

Note: ***DO NOT* include property or equipment costs, raw material costs for workshop programs, costs for programs coded 0880, 0890 or agency administrative costs. The operating costs on lines 43 through 49 must be used as the basis for calculating the Ratio Value allocation to each State Agency, Shared Program or Other Programs.**

43. **OASAS Subtotal:** All operating costs as defined above for programs funded/certified by OASAS.

44. **OMH Subtotal:** All operating costs as defined above for programs funded/certified by OMH.

45. **OPWDD Subtotal:** All operating costs as defined above for all programs funded by OPWDD.

46. **SED Subtotal:** All operating costs as defined above for programs funded by SED.

47. **Shared Programs Subtotal:** All operating costs as defined above for programs that are funded by any two or more of the State agencies requiring the CFR.

48. **Other Programs Subtotal:** All operating costs as defined above for activities of the service provider that are not funded by one of the State Agencies (OMH, OPWDD, SED, and OASAS) utilizing the CFR including SED ACCES programs. **Included on this line are the operating costs for fundraising, special events, management services contracts, etc.** This figure should equal the sum of the amounts reported on lines 1 through 4 in Column 7 of Schedule CFR-2.

49. **Total Agency Operating Costs:** The sum of lines 43 through 48.

The CFRS Software performs the calculations for lines 50 to 69. The following line descriptions explain the derivation of these calculations.

Calculation of the Ratio Value Factor

50. **Net Agency Administration:** The amount reported on Schedule CFR-3, line 42. This figure represents the total agency administration expenses less adjustments/non-allowable costs.

51. **Total Agency Operating Costs:** The amount reported on Schedule CFR-3, line 49.

52. **Ratio Value Factor:** The result of line 50 divided by line 51, calculated to six decimal places.

Allocation of Agency Administration to State Agencies and Other Programs Using Ratio Value

53. **OASAS Allocation:** The result of line 43 multiplied by line 52.

54. **OMH Allocation:** The result of line 44 multiplied by line 52.

55. **OPWDD Allocation:** The result of line 45 multiplied by line 52.

56. **SED Allocation:** The result of line 46 multiplied by line 52.

57. **Shared Programs Allocation:** The result of line 47 multiplied by line 52.

58. **Other Programs Allocation:** The result of line 48 multiplied by line 52.

59. **Total Agency Administration:** The sum of lines 53 through 58.

Calculation of Adjusted Operating Costs (Within State Agency)

This section of CFR-3 is used to distribute the State Agency shares of agency administrative costs calculated on lines 53 through 57 to the program/sites. If a State Agency has designated certain program types to be exempt from agency administration allocation and one or more of those program types are reported on the CFR, the operating costs reported on lines 43 through 47 will be adjusted. The operating costs for the additional exempt program types will not be included when recalculating the adjusted operating costs for that State Agency on lines 60 through 64.

60. **OASAS Adjusted Subtotal:** Line 43 minus operating costs for specific OASAS programs exempt from ratio value. At this time, there are no specific OASAS programs exempt from ratio value.

61. **OMH Adjusted Subtotal:** Line 44 minus operating costs for the following specific OMH programs exempt from ratio value: programs coded 0860, 0870, 0920, 1230, 1690, 1910, 2740, 2850, 2860, 2980, 6910, 6920, 8810 and programs with an "A" program code index (startup).

62. **OPWDD Adjusted Subtotal:** Line 45 minus operating costs for the following specific OPWDD program(s) exempt from ratio value: 0190.

63. **SED Adjusted Subtotal:** Line 46 minus operating costs for the following specific SED programs exempt from ratio value. At this time, there are no specific SED programs exempt from ratio value. However, providers may alter the agency administration allocated to programs 9800 through 9811 on CFR-1 using the ratio-value waiver option in approved NYS CFRS software. Options include allocating an amount of agency administration other than that determined via ratio value or allocating no administration to these programs in which case zeroes would be entered on the agency administration line of the CFR-1. If agency administration for programs 9800 – 9810 is altered through the waiver option, the software will distribute the remaining agency administration via ratio value to the other SED programs. See Appendix I for further details.

64. **Shared Programs Adjusted Subtotal:** All operating costs as defined above for programs that are funded by any two or more of the State agencies requiring the CFR.

Calculation of Adjusted Ratio Value Factor

65. **OASAS (Adjusted) Ratio Value Factor:** The result of line 53 divided by line 60, calculated to six decimal places. The resultant ratio value factor is transferred to the item description column of the OASAS Specific Schedule CFR-1, line 65 and used to calculate the agency administration expenses allocated to each OASAS program/site.

66. **OMH (Adjusted) Ratio Value Factor:** The result of line 54 divided by line 61, calculated to six decimal places. The resultant ratio value factor is transferred to the item description column of the OMH Specific Schedule CFR-1, line 65 and used to calculate the agency administration expenses allocated to each OMH program/site.

67. **OPWDD (Adjusted) Ratio Value Factor:** The result of line 55 divided by line 62, calculated to six decimal places. The resultant ratio value factor is transferred to the item description column of the OPWDD Specific Schedule CFR-1, line 65 and used to calculate the agency administration expenses allocated to each OPWDD program/site.

68. **SED (Adjusted) Ratio Value Factor:** The result of line 56 divided by line 63, calculated to six decimal places. The resultant ratio value factor is transferred to the item description column of the SED Specific Schedule CFR-1, line 65 and used to calculate the agency administration expenses allocated to each SED program/site. Please note the agency administration allocation to a particular site may not equal the ratio value factor multiplied by operating costs if the agency administration allocations have been adjusted in program codes 9800 through 9811.

69. **Shared Programs (Adjusted) Ratio Value Factor:** The result of line 57 divided by line 64, calculated to six decimal places. The resultant ratio value factor is transferred to the item description column of the Shared Programs Schedule CFR-1, line 65 and used to calculate the agency administration expenses allocated to each Shared Program program/site.

The CFR-4 schedule *is* required for submission with all four (4) CFR submission types (Full, Abbreviated, Article 28 Abbreviated and Mini-Abbreviated).

This schedule is used to report the hours worked, amounts paid and the full time equivalents (FTEs) associated with each position title (job function) employed by the service provider. Please select the position title code in Appendix R that best reflects the job responsibilities being performed by the employee and where appropriate, the education and licensing requirements of the position. Please note that a position title should not be selected based solely on the employee's job title designated by the employer or solely on the professional license of the employee (i.e., an individual who is professionally licensed in a clinical or direct care area must be reported under an administrative position title if his/her job functions are administrative in nature).

Multiple position title codes must be used when an employee performs job duties that relate to more than one function. The salary/wages and associated fringe benefits of an individual who splits his/her time between two or more positions should be prorated based on the number of hours worked in each position. If an allocation based on hours is not possible, then an alternative allocation method based on a time study or units of service will be accepted as detailed in Appendix J. (OPWDD providers should also refer to Appendix FF.)

In the Consolidated Fiscal Reporting System (CFRS) only personal services related to employees of the service provider are reported on schedule CFR-4. Individuals receiving W-2 tax forms are considered to be employees of the service provider. Individuals receiving 1099 tax forms are considered to be independent contractors.

The CFR-4 schedule is completed on two levels:

1. **Program/Site Specific**

   - A separate CFR-4 schedule is completed for each State Agency and/or shared program.
   - Program/site specific CFR-4s can only include program/site, program administration and/or LGU administration position title codes (100–599 and 700–799).

2. **Agency Administration Specific**

   - Article 28 hospitals are not required to complete an agency administration CFR-4.
   - Only one agency administration CFR-4 is completed.
   - The agency administration CFR-4 schedule includes the *total* service provider agency administration personal services expenses *not* just those expenses associated with the State Agency(ies). Do not include personal service expenses associated with management services provided to another entity on this line (see Section 8.0's Frequently Asked Questions for reporting these expenses).
   - All agency administration is reported in one column on schedule CFR-4.
   - Agency administration CFR-4 schedules can only include agency administration position title codes (600-699).

NYS CFRS Software Note

- *No data can be entered into this schedule prior to defining your agency and your agency's program/sites in the software.*
- *In the Submission Definition screen, specify all of the agencies that fund/certify your programs. Failure to do so will prohibit the completion of some schedules.*
- *Data in grayed-out fields has previously been entered into other CFR schedules and has been carried forward. If any of the carry-forward information is incorrect, it will need to be changed in the source schedule.*
- *Please refer to Getting Started with NYS CFRS Software in Section 9.0 for more details.*

General Instructions

These general instructions apply to the program/ site, shared program and agency administration CFR-4 schedules.

1. Amounts paid ***must*** be reported in whole dollars.

2. Include overtime, bonuses and cafeteria plan or split dollar benefits. An employee contribution to a deferred compensation program should be reported as salary rather than a fringe benefit.

3. FTEs are calculated to three decimal places.

4. Employee hours worked, amounts paid and FTEs must be allocated if any of the following circumstances occur:
   i. The employee works at more than one program/site.

   ii. The employee works in more than one position title (job function).

   Please see Appendix J and/or Appendix L for more information on allocating expenses. (OPWDD providers should also refer to Appendix FF.)

5. **Full CFRs:** Direct care and clinical independent contractor personal service expenses must be reported on Schedule CFR-4A (Contracted Direct Care and Clinical Personal Services). Questions regarding whether or not an individual is a contractor or an employee should be directed to the IRS, the service provider's accountant and/or tax attorney.

6. **Mini-Abbreviated CFRs:** CFR-4 schedules must be completed using the basis of accounting used to claim expenses on Schedules DMH-2 and DMH-3. Providers should refer to the applicable submission matrix in Section 2.0 of this manual for specific requirements regarding basis of accounting.

SED providers should use the data compiled on Schedule SED-4 to report CFR-4 information for direct care related service staff.

Header Section

State Agency: The agency(ies) that fund(s)/certify(ies) the program/site(s) reported on that page.

Agency Name: The name of the organization (service provider).

Agency Code: The five-digit code assigned to the organization (service provider).

School Code (SED Only): The twelve-digit code assigned to your organization (service provider).

Staffing Category: Select the appropriate category (Program/Site or Agency Administration). In the CFRS Software, there is a tab on CFR-4 for each category. The following chart presents the position types and related position title code ranges available within each category.

Staffing Category	Position Type	Position Title Codes
Program/Site	Support	100 through 199
	Direct Care	200 through 299
	Clinical	300 through 399
	Production	400 through 499
	Program Administration	500 through 599
	LGU Administration	700 through 799
Agency Administration	Agency Administration	600 through 699

Column Number - Leave blank for agency administration: CFRS Software automatically assigns column numbers within each of the funding state agency schedules. The columns are arranged in ascending order based on a hierarchy of program code, program code index and program/site identification number.

Program Code - Leave blank for agency administration: The four digit number associated with the reported program. See the program type listings in Appendices E through H.

Program Code Index: The rules regarding Program Code Indexes are as follows:

a) For an SED program, 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

b) Except in letters c through g noted below, if more than one column of a particular program type is required on Schedule DMH-1, enter "01" for the first occurrence of the program type, "02" for the second occurrence of the program type, etc. If only one column of a particular program type is required on DMH-1, enter "00" for each occurrence of that program type.

Note: For OASAS, OMH and OPWDD programs, the program code index field is used to determine whether or not multiple occurrences of a program type are aggregated on Schedule DMH-1.

- If multiple occurrences of a program type have the same program code index on CFR-1, CFR-4 and CFR-4A, the information for that program type will be aggregated into a single column on DMH-1.

- If multiple occurrences of the same program type each have a different program code index (on CFR-1, CFR-4 and CFR-4A), the information for each unique combination of program code and program code index will be reported in its own column on DMH-1.

For example:

- Two (2) OMH clinic programs entered as Program Code 2100 each with a program code index of 00 will be aggregated into a single column on Schedule DMH-1.

- Two OMH Treatment/Congregate programs entered as Program Code 6070, one with an index of 01 and one with an index of 02 will be reported in two columns on Schedule DMH-1.

c) For OASAS net deficit funded programs, enter the applicable program code index from the approved budget (i.e., State Aid Funding Authorization (approval letter) for programs funded through local contract and/or Appendix B for direct contract funded providers).

d) 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 for each county. They can still use multiple combinations within a single county if desired. For example, if the service provider operates Clinic Treatment programs (program code 2100) in counties 60 and 13, they cannot use indexes of 00 for sites in each county. They can use indexes of 00, 01 and 02 for sites in county 60 and 03 and 04 for sites in county 13. Alternatively, for programs which can be aggregated on Schedule DMH-1, they could use program code index 00 for all Clinic Treatment programs in county 60 and program code index 01 for all Clinic Treatment programs in county 13.

e) For OMH program sites, the program code index should match the index used on the approved budget for this reporting period.

f) For OMH start-ups and PDGS, enter "A0". If there are two or more start-ups for a particular program type, enter "A1" for the first occurrence, "A2" for the second occurrence, etc.

g) The software will automatically pre-fill "00" as the program index code for all OPWDD programs that are reported on a program type basis (expenses and revenues are aggregated and reported in one column) and for OPWDD programs that are reported on a site specific basis (each site is reported separately in its own column) on CFR-1 but aggregated into one column on DMH-1. For OPWDD programs that use Service Type reporting (i.e., 0242), the two digit Service Type Indicator must be entered into the software as the program index code. For all other OPWDD programs, the program index code must be entered ("01" for the first occurrence of each program type, "02" for the second occurrence, etc.).

Program/Site Identification Number - Leave blank for agency administration: The rules regarding Program/Site Identification Numbers are as follows:

OASAS: Use the five-digit Program Reporting Unit (PRU) number. Exception: use 99999 if no PRU has been assigned to a program (for example, Special Legislative Grant (MIs).

OMH: Use the Operating Certificate number for certified programs and the Facility-Unit code for non-certified programs. The program/site identification number for OMH must be unique within the CFR submission. A listing of valid Program/Site codes for your agency is available in the MHPD system.

OPWDD: Refer to Appendix G for Program Code specific information.

SED: This field should be the first 4 digits of your agency code and the first 3 digits of your program code.

Program/Site Name: The name used by the service provider to identify the program/site.

Program/Site Address (Line One and Line Two): The number, street, city, and zip code of the program/site. If the program/site does not have its own address, use the address of the service provider's headquarters.

County Code: The county where the program/site is located using the codes listed in Appendix C.

Note: To enter information into this schedule, click the ADD button in the CFRS software.

Position Title Code: Select the appropriate position title code using the codes and definitions listed in Appendix R. In the CFRS Software, the available codes are presented in a drop-down box. Since certain position title codes are only valid for specific New York State agencies and/or specific types of programs, the CFRS Software will only make available the appropriate codes. See Appendix R for specific details.

Multiple employees with the same position title code and the same standard work week must be combined and reported on the same line. All appropriate position title codes must be used when an employee performs job duties that relate to more than one position title. The position title chosen must relate to the function performed by the individual.

Position Title: The name of the position title associated with the position title code. See Appendix R for the position titles and position title codes.

Standard Work Week: Select the standard number of hours (35, 37.5, or 40) worked per week for a full time employee. If the standard work week differs from 35, 37.5, or 40, indicate the **number of hours** in the "Other" column. **A standard work week cannot be less than 35 hours or greater than 45 hours.**

Note: When reporting an employee who works part-time, select the number of standard work week hours the employee would be required to work if this person was a full time employee. For example, if a social worker regularly works 20 hours, but would be required to work 40 hours as a full time employee, the standard work week is 40, not 20 hours per week. The fact that the employee is part-time will be reflected in the calculated FTE.

Hours Paid: The actual number of hours paid to all employees in the position title for the same standard work week for the reporting period. Hours paid should include hours worked and vacation, personal, sick leave and holidays paid. This total must include all overtime. All overtime hours must be reported as straight time hours. For example, 10 additional hours paid at time and one half should be reported as 10 hours, not 15 hours.

Note: If an employee works at multiple program/sites, allocate the hours paid to each program/site. Refer to Appendices J and L. (OPWDD providers should also refer to Appendix FF.)

SED: Service providers should include hours spent on extracurricular activities (e.g., stipends for coaching) by direct care personnel in the hours paid column of position title "Other Direct Care Staff" (code 290).

For example, if a teacher, aide, related service provider, etc. is paid to work 35 hours per week for 40 weeks over the school year and 6 weeks over the summer, it is expected that 1,610 hours are reported (35 hours * 46 weeks = 1,610 hours). If the agency permits staff to elect to be paid over a 52 week period rather than 46 weeks, the total reported for the staff in this example should still be 1,610 hours. For payroll purposes **only**, the hours paid may need to be amended to 30.96 per week (30.96 * 52 weeks = 1,610 hours). The standard work week for CFR4 purposes would remain at 35 hours.

In addition, hours paid for **SEIT** providers must include hours spent providing both direct and/or indirect special education itinerant services in accordance with the student's individualized education program and also the hours spent on other functions required as part of the delivery of SEIT such as coordination of service when both special education itinerant services and related services are provided to a student; preparation for and attendance at committee on preschool special education meetings; conferencing with the student's parents; classroom observation; and/or travel for the express purposes of providing direct and/or indirect special education services.

FTE (Full Time Equivalent): The FTE for each position title code is calculated to three decimal places. Calculate the FTE by dividing the number of hours paid by the product of the standard full-time work week times 52 weeks per year.

EXAMPLE 1: A social worker has a standard work week of 35 hours and worked 25 hours a week for 40 weeks during the reporting period. Total hours paid for the social worker is 25 hours x 40 weeks or 1,000 hours. The FTE calculation is:

$$\frac{\text{Hours paid}}{\text{Standard Work Week x 52}} = \frac{1000}{1820} = .549 \text{ FTE}$$

EXAMPLE 2: A psychologist has a standard work week of 37.5 hours and worked 37.5 hours a week for 52 weeks during the reporting period. Total hours paid for the social worker is 37.5 hours x 52 weeks or 1,950 hours. The FTE calculation is:

$$\frac{\text{Hours paid}}{\text{Standard Work Week x 52}} = \frac{1950}{1950} = 1.000 \text{ FTE}$$

Amount Paid: The amount paid to all employees in the position title for the reporting period. The amount must be reported in whole dollars. Cash paid as a cafeteria plan option is to be included here as salary.

Note: Include all overtime, bonuses, and cafeteria or split dollar benefits. If an employee works at multiple program/sites, allocate the amount paid to each program/site. Refer to Appendices J and L.

SED: Providers should include amounts paid for extracurricular activities (e.g., stipends for coaching) by direct care personnel in the amount paid column of position title "Other Direct Care Staff" (position title code 290).

Total Hours Paid: The total hours paid for each program/site**.**

Total FTE: The total FTEs for each program/site.

Total Amount Paid: The total amount paid for each program/site.

The CFR-4A schedule *MAY* be required for submission with Full CFRs (see below for requirements).

The CFR-4A schedule *is not* required for submission with Abbreviated, Article 28 Abbreviated or Mini-Abbreviated CFRs.

This schedule is used to report the amount paid to individuals/organizations that have contracted with the service provider to provide direct care and/or clinical personal services. All other contracted services must be reported on the appropriate expense line of Schedule CFR-1 or Schedule CFR-3. **Questions regarding whether or not an individual is a contractor or an employee should be directed to the IRS, the service provider's accountant and/or tax attorney.** Individuals receiving W-2 tax forms from the service provider are considered to be employees of the service provider, and should be reported on Schedule CFR-4.

Complete a separate Schedule CFR-4A for each State Agency or shared program.

Note: If a contractor works at multiple program/sites, allocate the hours paid and amount paid to each program/site. Refer to Appendices J and L. (OPWDD providers should also refer to Appendix FF.)

SED providers should use the data compiled on Schedule CFR-4A to report SED-4 information for direct care related service staff.

NYS CFRS Software Note

- *No data can be entered into this schedule prior to defining your agency and your agency's program/sites in the software.*
- *In the Submission Definition screen, specify all of the agencies that fund/certify your programs. Failure to do so will prohibit the completion of some schedules.*
- *Data in grayed-out fields has previously been entered into other CFR schedules and has been carried forward. If any of the carry-forward information is incorrect, it will need to be changed in the source schedule.*
- *Please refer to Getting Started with NYS CFRS Software in Section 9.0 for more details.*

Header Section

State Agency: The agency(ies) that fund(s)/certify(ies) the program/site(s) reported on this page.

Agency Name: The name of the organization (service provider).

Agency Code: The five-digit code assigned to the organization (service provider).

School Code (SED Only): The twelve-digit code assigned to your organization (service provider).

Column Number: CFRS Software automatically assigns column numbers within each of the funding state agency schedules. The columns are arranged in ascending order based on a hierarchy of program code, program code index and program/site identification number.

Program Code: The four digit number associated with the reported program. See the program type listings in Appendices E through H.

Program Code Index: The rules regarding Program Code Indexes are as follows:

a) For an SED program, 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

b) Except in letters c through g noted below, if more than one column of a particular program type is required on Schedule DMH-1, enter "01" for the first occurrence of the program type, "02" for the second occurrence of the program type, etc. If only one column of a particular program type is required on DMH-1, enter "00" for each occurrence of that program type.

Note: For OASAS, OMH and OPWDD programs, the program code index field is used to determine whether or not multiple occurrences of a program type are aggregated on Schedule DMH-1.

- If multiple occurrences of a program type have the same program code index on CFR-1, CFR-4 and CFR-4A, the information for that program type will be aggregated into a single column on DMH-1.

- If multiple occurrences of the same program type each have a different program code index (on CFR-1, CFR-4 and CFR-4A), the information for each unique combination of program code and program code index will be reported in its own column on DMH-1.

For example:

- Two (2) OMH clinic programs entered as Program Code 2100 each with a program code index of 00 will be aggregated into a single column on Schedule DMH-1.

- Two OMH Treatment/Congregate programs entered as Program Code 6070, one with an index of 01 and one with an index of 02 will be reported in two columns on Schedule DMH-1.

c) 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).

d) 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 for each county. They can still use multiple combinations within a single county if desired. For example, if the service provider operates Clinic Treatment programs (program code 2100) in counties 60 and 13, they cannot use indexes of 00 for sites in each county. They can use indexes of 00, 01 and 02 for sites in county 60 and 03 and 04 for sites in county 13. Alternatively, for programs which can be aggregated on Schedule DMH-1, they could use program code index 00 for all Clinic Treatment programs in county 60 and program code index 01 for all Clinic Treatment programs in county 13.

e) For OMH program sites, the program code index should match the index used on the approved budget for this reporting period.

f) For OMH start-ups and PDGS, enter "A0". If there are two or more start-ups for a particular program type, enter "A1" for the first occurrence, "A2" for the second occurrence, etc.

g) The software will automatically pre-fill "00" as the program index code for all OPWDD programs that are reported on a program type basis (expenses and revenues are aggregated and reported in one column) and for OPWDD programs that are reported on a site specific basis (each site is reported separately in its own column) on CFR-1 but aggregated into one column on DMH-1. For OPWDD programs that use Service Type reporting (i.e., 0242), the two digit Service Type Indicator must be entered into the software as the program index code. For all other OPWDD programs, the program index code must be entered ("01" for the first occurrence of each program type, "02" for the second occurrence, etc.).

Program/Site Identification Number: The rules regarding Program/Site Identification numbers are as follows:

OASAS: Use the five-digit Program Reporting Unit (PRU) number. Exception: use 99999 if no PRU has been assigned to a program (for example, Special Legislative Grant (MIs).

OMH: Use the Operating Certificate number for certified programs and the Facility-Unit code for non-certified programs. The program/site identification number for OMH must be unique within the CFR submission. A listing of valid Program/Site codes for your agency is available in the MHPD system.

OPWDD: Refer to Appendix G for Program Code for specific information.

SED: This field should be the first 4 digits of your agency code and the first 3 digits of your program code.

Program/Site Name: The name used by the service provider to identify the program/site.

Program/Site Address (Line One and Line Two): The number, street, city, and zip code of the program/site. If the program/site does not have its own address, use the address of the service provider's headquarters.

County Code: The county where the program/site is located using the codes listed in Appendix C.

Note: To enter information into this schedule, click the ADD button in the CFRS software.

Position Title Code: Select the appropriate position title code by using the codes listed in Appendix R. Multiple contracted individuals/organizations with the same position title code must be combined and reported on the same line.

Note: Certain position title codes are only valid for specific New York State agencies and/or specific types of programs. See Appendix R for specific details.

Position Title: The name of the position title associated with the position title code. See Appendix R for the position titles and position title codes.

Hours Paid: The number of hours paid for each contracted individual/organization within the position title for the reporting period.

Note: If a contractor works at multiple program/sites, allocate the hours paid to each program/site. Refer to Appendices J and L. (OPWDD providers should also refer to Appendix FF.)

Amount Paid: The amount paid to each contracted individual/organization within the position title for the reporting period.

Note: If a contractor works at multiple program/sites, allocate the amount paid to each program/site. Refer to Appendices J and L. (OPWDD providers should also refer to Appendix FF.)

Total Hours Paid: The total hours paid.

Total Amount Paid: The total amount paid.

The CFR-5 schedule *is* required for submission with Full, Abbreviated and Mini-Abbreviated CFRs.

The CFR-5 schedule *is not* required for submission with Article 28 Abbreviated CFRs.

This schedule is used to report all transactions, including compensation, between the reporting entity, its affiliates, principal owners, management and members of their immediate families and any other party (including an organization) with which the reporting entity may deal when one party has the ability to significantly influence management or operating policies of the other to the extent that one of the transacting parties might be prevented from fully pursuing its own separate interests.

Note: (OASAS and OPWDD service providers only) For the purposes of this schedule, "related organizations and/or individuals" shall include closely allied entities as described and defined in Article 25.06 of Mental Hygiene Law ***and*** on page two of this section. OASAS providers are also directed to refer to Local Services Bulletin 1999-02.

NYS CFRS Software Note

- *No data can be entered into this schedule prior to defining your agency and your agency's program/sites in the software.*
- *In the Submission Definition screen, specify all of the agencies that fund/certify your programs. Failure to do so will prohibit the completion of some schedules.*
- *Data in grayed-out fields has previously been entered into other CFR schedules and has been carried forward. If any of the carry-forward information is incorrect, it will need to be changed in the source schedule.*
- *Please refer to Getting Started with NYS CFRS Software in Section 9.0 for more details.*

Header Section

Agency Name: The name of the organization (service provider).

Agency Code: The five-digit code assigned to the organization (service provider).

School Code (SED Only): The twelve-digit code assigned to your organization (service provider).

Section A

Question #1: Determine if there were ***payments to*** any related organizations and/or individuals according to the definitions and relationships listed below. If there were payments to any related organization and/or individual during the cost reporting period, indicate yes and continue to Section B. If there were no ***payments to*** a related organization and/or related individual during the cost reporting, indicate "no". If the service provider operates OASAS and/or OPWDD programs, proceed to Question 2.

Question #2 (Applies only to OASAS and OPWDD service providers): Determine if there were transactions with any related organizations and/or individuals (according to the definitions and relationships listed below) ***from which*** the service provider received any financial aid or assistance or ***to which*** the service provider provided any financial aid or assistance. If there were transactions with any related organizations and/or individuals during the cost reporting period ***from which*** the service provider received any financial aid or assistance or ***to which*** the service provider provided financial aid or assistance, indicate yes and continue to Section D. If there were no transactions with any related organizations and/or related individuals during the cost reporting, indicate "no". No further entries are required.

Definitions

Related to the provider means that the service provider to a significant extent is associated or affiliated with, or has control of, or is controlled by, the organization/individual furnishing the services, facilities, or supplies.

Common Ownership exists when an individual or individuals possess significant ownership or equity in the service provider and the institution or organization serving the provider.

Control exists where an individual or an organization has the power, directly or indirectly, to significantly influence or direct the actions or policies of an organization or institution.

A **key person** may be defined as, but not limited to, an individual with sufficient authority within an organization to affect policies and procedures of that organization to a significant degree. If there is question as to whether an individual should be considered a key person, assume the individual should be considered a key person, assume the individual has sufficient authority to be included in the definition of key person for the purpose of this disclosure statement.

Closely allied entities (CAEs) include corporations, partnerships, unincorporated associations or other bodies that have been formed or are organized to provide financial assistance and aid for the benefit of the service provider or receive financial assistance and aid from the service provider. Financial assistance and aid include engaging in fund raising activities, administering funds, holding title to real property, having an interest in personal property of any nature, and engaging in any other activities for the benefit of the service provider or the closely allied entity.

Please refer to Appendix A for other definitions.

Relationship Key

Types of related organizations/individuals may include, but are not limited to:

A. Individual has financial interest (stockholder, partner, etc.) in both the service provider and in the related organization.

B. Corporation, partnership, or other organization has financial interest in the service provider.

C. Service provider has financial interest in corporation, partnership, or other organization.

D. Director, officer, administrator, board of directors member or key person of provider or relative of such person has financial interest in the related organization.

E. Individual is director, officer, administrator, board of directors member or key person of the service provider and the related organization.

F. Director, officer, administrator, board of directors member or key person of related organization or relative of such person has a financial interest in, or received compensation from, the service provider.

G. Closely allied entity.

H. Other (financial or non-financial). Please specify.

Note: If there is difficulty in applying the definitions above, the assistance of the provider's public accountant and/or attorney should be sought.

Note: To enter information into Sections B, C and/or D, click the ADD button in the CFRS software.

Section B

All payments to related organizations and/or individuals are captured in this section by transaction type (such as leased equipment, property rental, etc.) as follows:

Column	Description
2.	Approved NYS CFRS software assigns a unique item number. For example, if there are 20 transactions with related organizations/individuals, Column 2 would reflect 20 item numbers. The item number provides a link between the transaction listed in total in Section B and the detail of the transaction by program/site or agency administration in Section C.
3.	Select from the drop-down box the program/site code (s) and/or administration affected. If more than three program/sites are affected, choose the three program/sites that are most affected.
4.	The description of the transaction, e.g. property rental agreement.
5.	The name of the related organization/individual.
6.	Select the organization's/individual's relationship to the service provider by using the letters A through H in the relationship key contained in this section.
7.	The total amount of the transaction.
8.	The total allowable cost of the transaction. The allowable cost of the transaction is the lower of the related organization's/individual's actual cost or the fair market value of providing the service or supply. For example, the related organization's actual cost in operating the building used by the service provider may include depreciation, amortization, mortgage interest, property taxes, insurance, utilities and repairs and maintenance.
9.	The adjustments to reported costs by subtracting Column 8 amounts from Column 7 amounts. Adjustments greater than zero must be transferred to line 66 of CFR-1 or line 41 of CFR-3. Adjustments less than zero should not be transferred to line 66 of CFR-1 or line 41 of CFR-3.

Section C

All space lease/rental transactions reported in Section B above must be detailed by program/site and/or Administration in this section. ***The expenses detailed in this section should be the related organization's/individual's actual costs in operating the building used by the service provider and not the rental payments made to the related organization/individual***. If a space lease/rental transaction relates to more than 3 program/sites and/or Administration, detail should be provided for the 3 most affected program/sites listed in Column 3 of Section B.

Column **Description**

2. Select from the line detail box the item number assigned to this transaction in Section B above.

3. Select the program/site code (s) and/or administration.

4.-8. In the appropriate column (depreciation, mortgage interest, insurance, property taxes and other), report the **related organization's/individual's** allowable costs corresponding to each program/site/administration. All costs reported in Column 8, other, must be detailed. The entry on this line is constructed through the use of a worksheet in CFRS software. Items to be included on this line must be entered with the clarifying detail in the worksheet. Items with a cost in excess of $1,000 must be listed in the worksheet separately by description and amount. Items costing less than $1,000 each may be aggregated and listed as "All Items < $1,000 Each" with the corresponding combined total amount. When the worksheet is saved, the total is transferred onto this line. Please refer to the Online HELP feature in the CFRS software for more information on worksheets. This Online HELP feature is available from any CFRS screen.

Note: The amount paid to the related party, such as rent or lease payments, should ***not*** be reported here.

9. The sum of Columns 4 through 8 for each item.

Section D (Section D Is Applicable to OASAS and OPWDD Service Providers Only):

In this section, report each related party/related individual ***from which*** the service provider received any financial assistance and/or aid or ***to which*** the service provider provided any financial assistance and/or aid. By "Financial Assistance and Aid" we are referring to donations or transactions (other than competitive transactions at fair market value made in the ordinary course of business) that benefit the receiver (either the service provider or CAE or both) whether in the form of cash, in-kind services, equipment, property or other assets. Financial assistance and aid include, but are not limited to, engaging in fund raising activities, administering funds, holding title to real property or having an interest in personal property of any nature. The following is an example of in-kind services: an agency provides administrative oversight (payroll, bookkeeping, etc.) to a closely allied entity. Transactions with a fair market value of $1,000 or greater must be reported.

Column **Description**

2. Approved NYS CFRS software assigns a unique number to the Related Party/Related Individual

3. The name of the Related Party/Related Individual

4.-5. The address of the Related Party/Related Individual listed in Column 3.

6. The type of financial support/aid.

7. Select the appropriate box to indicate if the funding is to or from the related organization.

8. The funding to/funding from amount.

The CFR-6 schedule *is* required for submission with Full and Abbreviated CFRs.

The CFR-6 schedule *is not* required for submission with Article 28 Abbreviated or Mini-Abbreviated CFRs.

This schedule is to be completed by service providers funded by OASAS, OMH, OPWDD and SED. This schedule is used to report:

- Compensation provided to governing board members;
- Compensation provided to the five highest paid:
  - Employees earning in excess of $75,000 per year in annualized salary/contracted payments, or;
  - Independent contractors paid in excess of $50,000.
- Compensation provided to all employees earning more than $125,000 per year in annualized salary/contracted payments.

NYS CFRS Software Note

- *No data can be entered into this schedule prior to defining your agency and your agency's program/sites in the software.*
- *In the Submission Definition screen, specify all of the agencies that fund/certify your programs. Failure to do so will prohibit the completion of some schedules.*
- *Data in grayed-out fields has previously been entered into other CFR schedules and has been carried forward. If any of the carry-forward information is incorrect, it will need to be changed in the source schedule.*
- *Please refer to Getting Started with NYS CFRS Software in Section 9.0 for more details.*

Header Section

Agency Name: The name of the organization (service provider).

Agency Code: The five digit code assigned to the organization (service provider).

School Code (SED Only): The twelve digit code assigned to your organization (service provider).

Note: To enter information in Sections 2, 3 and/or 4 of this schedule, click the ADD button in the CFRS software.

1. **Members of the Governing Authority -** Indicate if any of your agency's employees serve as a member of the governing authority (Board Officers, Board of Directors or Board of Trustees) of your agency. If your agency does have employees who serve as members of the governing authority, provide the employee's name and title.

2. Compensation of Board Officers or Members

Name: Provide the names of all individuals that receive compensation for their duties on the governing authority.

Amount Paid: Report the amount(s) paid.

Contracted Payment Amount: Report the amount(s) paid.

Fringe Benefits: Report the amount(s) paid for employment benefits (i.e., 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.

3. Compensation of the Highest Paid Employees

Column (1) - Name: Provide the names of:

- ***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 required above for salaries in excess of $125,000 should be counted as part of the five highest paid.

Column (2) - Position Title Code: Report the corresponding position title code. If this individual received compensation for functions relating to more than one position title code, enter the code that is listed on CFR-4 with the largest number of hours paid ***and*** check the box after the position title code.

Column (3) - Amount Paid: Report the employee's accrued salary for the CFR reporting period.

Column (4) – FTE (Full Time Equivalent): Report the result of the employee's ***total*** number of hours paid divided by the product of the standard work week times 52 weeks per year. An FTE must be entered if there is an entry in Column 3. Report the FTEs to three (3) decimal places.

Column (5) - Annualized Salary: The result of the amount paid for the performance and completion of regular services (managerial, administrative, professional, direct care, support or other services) divided by the FTE. If the FTE is greater than 1.00, the amount paid divided by 1.00 is calculated.

Column (6) - Contracted Payment Amount: Report the amount paid to the individual reported in Column (1) for contract services exclusive of salary.

Column (7) - Total Annualized Salary and Contracted Payment: The sum of the annualized salary and/or contracted payment amount.

Column (8) - **Fringe Benefits:** Report all costs for mandated and non-mandated fringe benefits made available to all employees that correspond to the individual reported in Column (1) (i.e., Payroll Taxes, Health Insurance, Pension Costs, Tuition Reimbursements).

Column (9) - 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 corresponding to the individual reported in Column (1). Include amounts relating to indemnification arrangements, the value of the personal use of housing, automobiles or other assets owned or leased by the service provider.

The entry on this line is constructed through the use of a worksheet in CFRS software. Items to be included on this line must be entered with the clarifying detail in the worksheet. When the worksheet is saved, the total is transferred onto this line. Please refer to the Online HELP feature in the CFRS software for more information on worksheets. This Online HELP feature is available from any CFRS screen.

4. Compensation of the Five Highest Paid Independent Contractors

Column (1) – Name: Provide the names of the five highest compensated independent contractors (individual or, where applicable, firm name) who received more than $50,000 in compensation from the organization for services, whether professional or other services. Examples of independent contractors that provide services of a professional nature include, but are not limited to, accountants, attorneys and doctors.

Column (2) – Type of Service: Report the type of service provided.

Approved CFR software includes the following predefined entries:

1. Accounting
2. Legal
3. Medical
4. Consulting
5. Other
   The entry on this line is constructed through the use of a worksheet in CFRS software. Items to be included on this line must be entered with the clarifying detail in the worksheet. When the worksheet is saved, the total is transferred onto this line.

Column (3) – Amount Paid: Report the amount earned by/paid to the independent contractor for the reporting period.

5. Provide the number of **additional** employees earning an annualized salary and/or contracted payments in excess of $75,000 for the reporting period. **An entry must be made even if it is zero.**

This section of the manual applies only to service providers who receive Aid to Localities Funding (State Aid) through direct contracts with the DMH, contracts with the Local Governmental Units (LGU) or programs operated by the LGU.

Service providers receiving funding *ONLY* from SED do not complete the claiming schedules.

For the purposes of this manual, Aid to Localities and State Aid funding shall refer to service providers' programs that are indicated on a Local Governmental Unit's (LGU) State Aid Approval Letter and/or service providers' programs that are included as part of a direct contract between that service provider and a Department of Mental Hygiene (DMH) State Agency.

General Information

An integral component of the Consolidated Fiscal Reporting System (CFRS) is the claiming process for programs funded through Aid to Localities appropriations. The instructions contained in this section detail the procedures to be followed in completing the final year end claiming schedules.

For Aid to Localities (State Aid) claiming purposes, costs may be reported on any basis of accounting (cash, modified accrual or accrual) and equipment purchases with a value of $5,000 or more and a useful life of two years or more may be expensed. For OASAS and OMH programs, the basis of accounting, the method of reporting equipment, and the method of allocating agency administration ***must*** be identical to those utilized in the reporting service provider's approved budget. Supporting worksheets used to complete the claiming forms may be requested by DMH.

The DMH and/or the contracting LGU may establish additional requirements for the preparation and submission of claims as long as these requirements do not conflict with the instructions contained herein. LGUs are required to inform local contract funded service providers of the requirements in this manual and county-specific requirements as soon as possible.

A service provider that renders services in more than one county is required to allocate expenses and revenues to each county based upon units of service provided, or, the New York State approved percentage allocation between counties, whichever is appropriate.

LGU administrative expenses (Program Code 0890) include those expenses necessary to carry out the duties and responsibilities outlined in Article 41 of the Mental Hygiene Law (See Appendix K). Administrative expenses related to the duties and responsibilities in Article 41.47 are not to be included in Local Governmental Unit administrative expenses but rather included in "Monitoring and Evaluation (CSS)" (OMH Program Code 0870). **Agency administrative charges for county operated programs should not be included in LGU administrative expenses or in Monitoring and Evaluation (CSS).**

> **Note: Local Governmental Units cannot allocate indirect costs as explained in Volume XI, Section 6.04 (Special Payments – Municipal Overhead Costs) of the New York State Accounting System User Procedures (See Appendix K).**

Year-End State Aid Claim Schedules

The year-end State Aid claiming schedules are included in the Consolidated Fiscal Report (CFR). These schedules along with two (2) of the CFR's certification schedules are also known as the Consolidated Claim Report (CCR). The CCR consists of the following schedules:

CFR-i	Agency Identification and Certification Statement
CFR-iii	County/New York City Certification Statement
DMH-2	Aid to Localities/Direct Contract Summary
DMH-3	Aid to Localities and Direct Contracts Program Funding Source Summary

The following three (3) sections of this manual provide the line item instructions for completing schedules DMH-1, DMH-2 and DMH-3. For more complete instructions on year-end State Aid claim submission requirements, please refer to the Consolidated Budget and Claiming Manual.

Note: Schedule DMH-1 is a transitional schedule. It is used to aggregate by program type the separate program sites reported on CFR-1, CFR-4 and CFR-4A. The DMH-1 cannot be used as a year-end State Aid claiming schedule and is considered to be one of the core CFR schedules. However, the DMH-1 can be used to help complete schedule DMH-2.

The County/NYC Local Government and the Department of Mental Hygiene may request additional information as they deem necessary.

For OASAS-Funded Service Providers

Reporting of OASAS programs for claiming purposes must be consistent with the following criteria unless otherwise noted.

- The array of programs reported ***must*** be consistent with the service provider's approved budget.

- **Vacation leave accruals, equipment depreciation and property depreciation costs *cannot* be claimed for State Aid reimbursement. Only those *actual* equipment and property related costs incurred during the reporting period can be claimed for State Aid reimbursement.**

- A service provider operating a program type with more than one certified site must report each site separately by indexing the four (4) digit program code with a two (2) digit program code index consistent with the service provider's approved budget. For example, a provider operating three individually certified medically supervised outpatient clinics would report each clinic with the following program code and program code index: 3520-01, 3520-02, 3520-03.

- A service provider rendering non-certifiable program services (outreach, community education and intervention/information and referral) that are incidental to or a component part of a certified chemical dependence program must include the costs of these services in that certified program. However, the units of service for the non-certifiable services are ***not*** included in the units of service reported for that certifiable program. For example, units of service and individuals served would reflect "visits" for a clinic, but not "contacts" for public education/information and referral services. In other words, the costs associated with providing public education/information and referral are legitimate and appropriate costs of doing business in the provision of clinic programs and should be included uniformly in determining the overall costs and cost per unit of service for clinic programs.

- A service provider rendering non-certifiable services (i.e., community education and intervention and referral) as independent program services that are not incidental to or a component part of a certified chemical dependence program should report expenses and revenues for those programs in separate columns consistent with the service provider's approved budget.

- A service provider with a program in the development stage should report fiscal needs for pre-operational, minor construction/renovation and operational phases in separate columns. Programs with major projects should not report such costs on the CFR. Separate applications and documents will be provided for such projects by the OASAS Capital Development Bureau.

- OASAS may require separate accountability for programs or parts thereof financed from special funding sources.

Service providers that are funded by SED only are not required to complete this schedule.

This schedule is used to aggregate expenses, revenues and units of service by program type for all the individual sites operated by the service provider. Complete a separate schedule for each State Agency and/or shared program. This schedule must be completed using accrual accounting.

Example: If a service provider operates three OMH clinics, each clinic is reported in a separate column on CFR-1. The expenses, revenues and units of service for the three clinics are combined into one column on this schedule.

The following are the exceptions to the program type aggregation requirement:

- For OMH service providers, each Permanent Housing Program site (Program Code 1070), each Family Based Treatment (2040), each Transient Housing site (Program Code 2070), each Supported/Single Room Occupancy (5070), each Treatment/Congregate site (Program Code 6070), each Support/Congregate site (Program Code 6080), each Children and Youth Community Residence site (Program Code 7050) and each Single Room Occupancy Community Residence (Program Code 8050) is considered a program and must be reported in a separate column.

- OPWDD service providers must aggregate Integrated Community Program and Transformation Opportunities into one column for each program type. All Aid to Localities (direct contracts and/or Local Assistance contracts) will continue to be reported in the same number of columns as was budgeted;

  Exception: Long-Term Sheltered Employment contracts must be reported as revenue to the appropriate program(s).

- OASAS service providers, except for OASAS supportive living programs, should report each program in a separate column, consistent with their approved budgets.

NYS CFRS Software Note

- *No data can be entered into this schedule prior to defining your agency and your agency's program/sites in the software.*
- *In the Submission Definition screen, specify all of the agencies that fund/certify your programs. Failure to do so will prohibit the completion of some schedules.*
- *Data in grayed-out fields has previously been entered into other CFR schedules and has been carried forward. If any of the carry-forward information is incorrect, it will need to be changed in the source schedule.*
- *Please refer to Getting Started with NYS CFRS Software in Section 9.0 for more details.*
- *Full & Abbreviated CFR Filers: The "**Transfer to DMH-2**" button on the DMH-1 schedule allows users to transfer data from the DMH-1 to the DMH-2. Users must manually adjust data transferred to the DMH-2 for accounting methods other than accrual, non-allowable expenses, and other expenses based on State Aid and County requirements.*

Header Section

State Agency: The agency(ies) that fund(s)/certify(ies) the program.

Agency Name: The name of the organization (service provider).

Agency Code: The five-digit code assigned to the organization (service provider).

Column Number: CFRS Software automatically assigns column numbers within each of the funding state agency schedules. The columns are arranged in ascending order based on a hierarchy of program code, program code index and program/site identification number.

1. **Program Type:** The program name associated with the program code listed on line 2. See the program type listings in Appendices E through G.

2. **Program Code:** The four digit number associated with the reported program. See the program type listings in Appendices E through G.

   Program Code Index: The rules regarding Program Code Indexes are as follows:

   a) Except in letters b through f noted below, if more than one column of a particular program type is required on Schedule DMH-1, enter "01" for the first occurrence of the program type, "02" for the second occurrence of the program type, etc. If only one column of a particular program type is required on DMH-1, enter "00" for each occurrence of that program type.

      Note: For OASAS, OMH and OPWDD programs, the program code index field is used to determine whether or not multiple occurrences of a program type are aggregated on Schedule DMH-1.

      - If multiple occurrences of a program type have the same program code index on CFR-1, CFR-4 and CFR-4A, the information for that program type will be aggregated into a single column on DMH-1.

      - If multiple occurrences of the same program type each have a different program code index (on CFR-1, CFR-4 and CFR-4A), the information for each unique combination of program code and program code index will be reported in its own column on DMH-1.

      For example:

      - Two (2) OMH clinic programs entered as Program Code 2100 each with a program code index of 00 will be aggregated into a single column on Schedule DMH-1.

      - Two OMH Treatment/Congregate programs entered as Program Code 6070, one with an index of 01 and one with an index of 02 will be reported in two columns on Schedule DMH-1.

   b) 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).

   c) 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 for each county. They can still use multiple combinations within a single county if desired. For example, if the service provider operates Clinic Treatment programs (program code 2100) in counties 60 and 13, they cannot use indexes of 00 for sites in each county. They can use indexes of 00, 01 and 02 for sites in county 60 and 03 and 04 for sites in county 13. Alternatively, for programs which can be aggregated on Schedule DMH-1, they could use program code index 00 for all Clinic Treatment programs in county 60 and program code index 01 for all Clinic Treatment programs in county 13.

   d) For OMH program sites, the program code index should match the index used on the approved budget for this reporting period.

e) For OMH start-ups and PDGS, enter "A0". If there are two or more start-ups for a particular program type, enter "A1" for the first occurrence, "A2" for the second occurrence, etc.

f) The software will automatically pre-fill "00" as the program index code for all OPWDD programs that are reported on a program type basis (expenses and revenues are aggregated and reported in one column) and for OPWDD programs that are reported on a site specific basis (each site is reported separately in its own column) on CFR-1 but aggregated into one column on DMH-1. For OPWDD programs that use Service Type reporting (i.e., 0242), the two digit Service Type Indicator must be entered into the software as the program index code. For all other OPWDD programs, the program index code must be entered ("01" for the first occurrence of each program type, "02" for the second occurrence, etc.).

Units of Service

3-5. Units of Service

Report on the appropriate line 3 through line 5 the units of service provided at the program/site as related to that State Agency for the cost reporting period. This number can be different from the number of units of service billed for the reporting period. For a shared program, report units of service for each State Agency.

It is critical that the units of service delivered during the reporting period are captured, counted and reported correctly. It is expected that service providers will have a system in place to:

- Train staff regarding the appropriate measures of units of service for the program types operated.
- Ensure that this information is recorded at the time the service is rendered.
- Make the information available for the CFR by program/site.

Units of service (weighted visits or service hours) for OMH service providers are transferred from Schedule OMH-1. OMH abbreviated filers must follow the rules described in Section 24.0 of this Manual.

Expenses

Note: Program Administration expenditures for each program shall be reported in the appropriate category of expense lines 6 through 11 (e.g., program administration personal services shall be included on line 6.)
Agency administration personal services must be included on line 12.

6. Personal Services

Full CFR Filers: From Schedule CFR-1, line 16, sum the amounts by program type unless noted as an exception on page 21.1.

Abbreviated CFR Filers: Sum all of the personal services from Schedule CFR-4 by program type unless noted as an exception on page 21.1.

7. Vacation Leave Accruals

Full CFR Filers: From Schedule CFR-1, line 17, sum the amounts by program type unless noted as an exception on page 21.1.

Abbreviated CFR Filers: Report total vacation leave accruals corresponding to the personal services reported on line 6.

8. Fringe Benefits

Full CFR Filers: From Schedule CFR-1, line 20, sum the amounts by program type unless noted as an exception on page 21.1.

Abbreviated CFR Filers: Report fringe benefits such as FICA, hospitalization, retirement benefits, etc. corresponding to the personal services reported on line 6.

9. Other Than Personal Services

Full CFR Filers: From Schedule CFR-1, line 41, sum the amounts by program type unless noted as an exception on page 21.1.

Abbreviated CFR Filers: Report OTPS expenditures such as food, repairs and maintenance, utilities, telephone, cable and internet, supplies and minor expensed equipment (purchases of less than $5,000 or a useful life of less than two years), etc. by program type unless noted as an exception on page 21.1.

10. Equipment-Provider Paid

Full CFR Filers: From Schedule CFR-1, line 48, sum the amounts by program type unless noted as an exception on page 21.1.

Abbreviated CFR Filers: Report equipment related expenditures such as vehicle and equipment leases and vehicle and equipment depreciation, etc. by program type unless noted as an exception on page 21.1.

11. Property-Provider Paid

Full CFR Filers: From Schedule CFR-1, line 63, sum the amounts by program type unless noted as an exception on page 21.1.

Abbreviated CFR Filers: Report property related expenditures such as property lease costs, building depreciation, real estate taxes, property and casualty insurance, etc. by program type unless noted as an exception on page 21.1.

12. Agency Administration

Full CFR Filers: From Schedule CFR-1, line 65, sum the amounts by program type unless noted as an exception on page 21.1.

Abbreviated CFR Filers: Report the allocated agency administration by program type unless noted as an exception on page 21.1. Refer to Appendix I to determine the agency administration allocation.

13. Adjustments/Non-Allowable Costs

Full CFR Filers: From Schedule CFR-1, line 66, sum the amounts by program type unless noted as an exception on page 21.1. Please note that negative entries are not allowed on this line.

Abbreviated CFR Filers: Report adjustments to expenses and/or non-allowable costs. Refer to Appendix X. Please note that negative entries are not allowed on this line.

The entry on this line is constructed through the use of a worksheet in CFRS software. Items to be included on this line must be entered with the clarifying detail in the worksheet. When the worksheet is saved, the total is transferred onto this line. Please refer to the Online HELP feature in the CFRS software for more information on worksheets. This Online HELP feature is available from any CFRS screen.

14. Total Adjusted Expenses - Sum of lines 6 through 12 minus line 13.

Revenues

Note: For the following line items of revenue, only report the revenues received after netting out any negotiated contractual adjustments:

- Line 15 – Participant Fees
- Line 18a – Medicaid Fee for Service
- Line 18b – Medicaid Managed Care
- Line 19 – Medicare
- Line 20 – Other Third Parties

For example, Agency XYZ, Inc. has a published fee of $105.00 a visit for the provision of medically supervised outpatient chemical dependence services. XYZ, Inc. has contractually agreed to accept $75.00 per visit for patients covered by the Healthy Life, Inc. health insurance company. For every billable visit by a person covered by Healthy Life, Inc. XYZ, Inc. will report $75.00 in revenue not $105.00 with a $30.00 adjustment to revenue.

15. Participant Fees (less SSI and SSA) – On this line report:

- Revenue received from program participants in excess of any SSI and/or SSA revenues received on their behalf.

- Revenue received directly from program participants as a result of established fees for service including full fees and sliding scale fees.

- Co-pays received from program participants covered by other third party payers (health insurance companies, HMOs, Medicaid Managed Care, etc.).

Full CFR Filers: From Schedule CFR-1, line 69, sum the amounts by program type unless noted as an exception on page 21.1.

Abbreviated CFR Filers: Report monies from the participant which are in excess of SSI and SSA by program type unless noted as an exception on page 21.1. This also includes private pay revenue.

16. SSI and SSA

Full CFR Filers: From Schedule CFR-1, line 70, sum the amounts by program type unless noted as an exception on page 21.1.

Abbreviated CFR Filers: Report the amount of Supplemental Security Income and the Social Security Income from participants by program type unless noted as an exception on page 21.1.

17. Home Relief/Public Assistance

Full CFR Filers: From Schedule CFR-1, line 71, sum the amounts by program type unless noted as an exception on page 21.1.

Abbreviated CFR Filers: Report amounts from Home Relief such as Congregate Care by program type unless noted as an exception on page 21.1.

18a. Medicaid Fee for Service – Report Medicaid Fee for Service revenue.

Medicaid Managed Care: Revenues received from a Medicaid Managed Care organization should not be reported on this line. It should be reported on line 18b, Medicaid Managed Care.

Full CFR Filers: From Schedule CFR-1, line 72a, sum the amounts by program type unless noted as an exception on page 21.1.

Abbreviated CFR Filers: Report Medicaid revenue by program type unless noted as an exception on page 21.1.

OMH: Include the Comprehensive Outpatient Providers (COPS) payment. Include amounts up to 110% of the threshold amount for the programs which have a threshold. The rules for reporting this revenue on DMH-2 are different. See Appendix DD.

Include Medicaid Community Support program (CSP) payments up to the CSP threshold (budgeted amount). Include Medicaid CSP revenue in the certified program (Clinic, Continuing Day Treatment and Day Treatment) which generated the revenue. The rules for reporting this revenue on DMH-2 are different. See Appendix DD.

***** NOTICE *****

COPS/Level II COPS/CSP Medicaid Supplemental Rate Elimination: Per agreement with the Centers for Medicare and Medicaid Services, the COPS, Level II COPS and CSP Medicaid rate supplements have been eliminated. The effective dates of this action, by program type, are as follows:

<u>COPS/Level II COPS</u>
Partial Hospitalization: 7/1/12
Clinic Treatment (for COPS-only rate codes): 9/1/12
Continuing Day Treatment: 10/1/13
Day Treatment: 10/1/13
Intensive Psychiatric Rehabilitation Treatment: 10/1/13

CSP
Continuing Day Treatment: 10/1/13
Day Treatment: 10/1/13
Clinic Treatment: 11/1/13

18b. Medicaid Managed Care – Report revenues received from a Medicaid Managed Care organization, including Health and Recovery Plan (HARP), HIV Special Needs Plans (HIV SNPS) and/or Fully Integrated Duals Advantage (FIDA). Medicaid Managed Care revenues are no longer reported on the Other Third Parties line.

Full CFR Filers: From Schedule CFR-1, line 72b, sum the amounts by program unless noted as an exception on page 21.1.

Abbreviated CFR Filers: Report Medicaid Managed Care revenue by program type unless noted as an exception on page 21.1.

19. Medicare

Full CFR Filers: From Schedule CFR-1, line 73, sum the amounts by program type unless noted as an exception on page 21.1.

Abbreviated CFR Filers: Report Medicare revenue by program type unless noted as an exception on page 21.1.

20. Other Third Parties

Full CFR Filers: From Schedule CFR-1, line 74, sum the amounts by program type unless noted as an exception on page 21.1.

Abbreviated CFR Filers: Report revenue from private health insurance coverage, which includes, but is not limited to, Blue Cross, HMOs and other health insurance carriers, by program type unless noted as an exception on page 21.1.

21. OPWDD Residential Room and Board

Full CFR Filers: From Schedule CFR-1, line 75, sum the amounts by program type unless noted as an exception on page 21.1.

Abbreviated CFR Filers: Not applicable.

22. Transportation, Medicaid

Full CFR Filers: From Schedule CFR-1, line 76, sum the amounts by program type unless noted as an exception on page 21.1.

Abbreviated CFR Filers: Report Medicaid transportation revenue by program type unless noted as an exception on page 21.1.

23. Transportation, Other

Full CFR Filers: From Schedule CFR-1, line 77, sum the amounts by program type unless noted as an exception on page 21.1.

Abbreviated CFR Filers: Report transportation revenue not included on line 22 above by program type unless noted as an exception on page 21.1.

24. Sales: Contract Total - Report industrial contract sales revenue.

Full CFR Filers: From Schedule CFR-1, line 78, sum the amounts by program type unless noted as an exception on page 21.1.

Abbreviated CFR Filers: Report industrial contract sales revenue by program type unless noted as an exception on page 21.1.

25. Federal Grants

Report all federal grant revenue received directly from an administering Federal Government agency in support of the service provider's programs. Do not include Federal grant revenue received from OASAS, OMH and/or OPWDD as Aid to Localities funding.

Full CFR Filers: From Schedule CFR-1, line 79, sum the amounts by program type unless noted as an exception on page 21.1.

Abbreviated CFR Filers: Report all federal grant revenue by program type unless noted as an exception on page 21.1.

The entry on this line is constructed through the use of a worksheet in CFRS software. Items to be included on this line must be entered with the clarifying detail in the worksheet. When the worksheet is saved, the total is transferred onto this line. Please refer to the Online HELP feature in the CFRS software for more information on worksheets. This Online HELP feature is available from any CFRS screen.

OMH and OPWDD: Report U.S. Department of Housing and Urban Development funding on line 30.

Approved CFR software includes the following predefined entries:

- U.S. Department of Agriculture
- U.S. Department of Education
- U.S. Department of Health & Human Services
- U.S. Department of Justice
- U.S. Department of Labor
- U.S. Department of Housing and Urban Development **(OASAS Only)**

26. State Grants - Report all state grant revenue received in support of the service provider's programs.

Note: Do not include monies received from OASAS, OMH, OPWDD and/or SED.

Do not include Aid to Localities funding received from OASAS, OMH and/or OPWDD.

Full CFR Filers: From Schedule CFR-1, line 80, sum the amounts by program type unless noted as an exception on page 21.1.

Abbreviated CFR Filers: Report the total State grants by program type unless noted as an exception on page 21.1.

The entry on this line is constructed through the use of a worksheet in CFRS software. Items to be included on this line must be entered with the clarifying detail in the worksheet. When the worksheet is saved, the total is transferred onto this line. Please refer to the Online HELP feature in the CFRS software for more information on worksheets. This Online HELP feature is available from any CFRS screen.

Approved CFR software includes the following predefined entries:

- NYS Department of Health
- NYS Department of Labor
- NYS Department of Transportation
- NYS Division of Criminal Justice Services
- NYS Division of Housing and Community Renewal
- NYS Division of Parole
- NYS Division of Veterans' Affairs
- NYS Office of Children and Family Services

27. LTSE Income Total (OMH and OPWDD Only)

Full CFR Filers: From Schedule CFR-1, line 81, sum the amounts by program type unless noted as an exception on page 21.1.

Abbreviated CFR Filers: Report all revenue from Long-Term Sheltered Employment by program type unless noted as an exception on page 21.1.

28. Supplemental Nutrition Assistance Program (SNAP) commonly referred to as Food Stamps (OASAS and OPWDD Only)

Full CFR Filers: From Schedule CFR-1, line 82, sum the amounts by program type unless noted as an exception on page 21.1.

Abbreviated CFR Filers: Report all revenue from SNAP by program type unless noted as an exception on page 21.1.

29. Net Deficit Funding (State and LGU Funding Only): Aid to Localities revenue. This funding occurs in different ways as described below. The amount reported on this line **should** be determined by one or more of the methods below:

1. Monies received directly from New York State through a direct contract with the state.

2. Monies received from the LGU (county and state funds) through a contract between the LGU and the service provider. Do not include the provider share (voluntary contribution) in this amount.

Full CFR Filers: From Schedule CFR-1, line 93, sum the amounts by program type unless noted as an exception on page 21.1.

Abbreviated CFR Filers: Report the total State and/or Local Government Share (Local Tax) for Aid to Localities funding by program type unless noted as an exception on page 21.1.

30. Other Revenue

Full CFR Filers: From Schedule CFR-1, lines 83 through 86 and 94, sum the amounts by program type unless noted as an exception on page 21.1.

Abbreviated CFR Filers: Report all other revenues not included on lines 14 through 29 above by program type unless noted as an exception on page 21.1.

The entry on this line is constructed through the use of a worksheet in CFRS software. Items to be included on this line must be entered with the clarifying detail in the worksheet. When the worksheet is saved, the total is transferred onto this line. Please refer to the Online HELP feature in the CFRS software for more information on worksheets. This Online HELP feature is available from any CFRS screen.

Approved CFR software includes the following predefined entry:

All State Agencies

- All Items <$1,000 Each

OMH Only

- Vital Access Provider (VAP)
  Note: - Report Vital Access Provider (VAP) Medicaid revenue (both State and federal share) on the applicable schedule on the "**Other Revenue**" line of the OMH program.
  - The $250K Start Up grant should not be reported as "**Other Revenue**". The 250K Start Up grant should be reported as Net Deficit funding.
- Fund Increase – Salary
  Note: Report the funding increase related 2014-2015 2% increase for salary and salary related fringe benefits that was paid to your agency by voucher.

31. Total Gross Revenue - Sum of lines 15 through 30.

GAAP Adjustments to Revenues

Note: Do not report any adjustments to revenue made as part of a negotiated rate or fee that is less than the published rate or fee charged for a service. Please see the note and example at the beginning of the revenue section.

32. Participant Allowance

Full CFR Filers: From Schedule CFR-1, line 96, sum the amounts by program type unless noted as an exception on page 21.1.

Abbreviated CFR Filers: Report participant's personal allowance, income disregards and work-related exemptions by program type unless noted as an exception on page 21.1.

33. Provision for Bad Debts – Revenue Deduction

Full CFR Filers: From Schedule CFR-1, line 97, sum the amounts by program type unless noted as an exception on page 21.1.

Abbreviated CFR Filers: 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.

34. Other

Full CFR Filers: From Schedule CFR-1, line 98, sum the amounts by program type unless noted as an exception on page 21.1.

Abbreviated CFR Filers: Report other GAAP adjustments to revenue by program type unless noted as an exception on page 21.1.

The entry on this line is constructed through the use of a worksheet in CFRS software. Items to be included on this line must be entered with the clarifying detail in the worksheet. When the worksheet is saved, the total is transferred onto this line. Please refer to the Online HELP feature in the CFRS software for more information on worksheets. This Online HELP feature is available from any CFRS screen.
Approved CFR software includes the following predefined entry:

- All Items <$1,000 Each

35. Total GAAP Adjustments - Sum of lines 32 through 34.

36. Net GAAP Revenues - Line 31 minus line 35.

Non-GAAP Adjustments to Revenue

37. Exempt Contract Income - Report exempt contract income (Contract sales minus participant wages minus raw materials). The calculation is as follows: Industrial contract sales minus participant wages minus raw materials equals exempt contract income.

Note: If your agency is employing people who are not program participants to work on industrial contracts, the portion of the contract income attributable to these employees, their wages, and the raw materials cannot be used in the exempt income calculation. Also, any of the resources above that are not attributable to industrial contracts, e.g. janitorial services for your agency cannot be used in the exempt income calculation.

OMH: Exempt Contract Income reported on this line should relate to contract sales in employment programs only.

Full CFR Filers: From Schedule CFR-1, line 101, sum the amounts by program type unless noted as an exception on page 21.1.

Abbreviated CFR Filers: Report exempt contract income by program type unless noted as an exception on page 21.1.

38. Exempt LTSE Income

Full CFR Filers: From Schedule CFR-1, line 102, sum the amounts by program type unless noted as an exception on page 21.1. (40% of LTSE Income is exempt.)

Abbreviated CFR Filers: Report exempt Long-Term Sheltered Employment (LTSE) income by program type unless noted as an exception on page 21.1. (40% of LTSE Income is exempt.)

39. Net Deficit Funding

Full CFR Filers: From Schedule CFR-1, line 103, sum the amounts by program type unless noted as an exception on page 21.1. This amount should match the amount reported on line 29 above.

Abbreviated CFR Filers: Include the amount reported on line 29 above.

40. Other Non-GAAP Adjustments

Full CFR Filers: From Schedule CFR-1, line 104, sum the amounts by program type unless noted as an exception on page 21.1.

Abbreviated CFR Filers: Report other Non-GAAP adjustments to revenue by program type unless noted as an exception on page 21.1.

The entry on this line is constructed through the use of a worksheet in CFRS software. Items to be included on this line must be entered with the clarifying detail in the worksheet. When the worksheet is saved, the total is transferred onto this line. Please refer to the Online HELP feature in the CFRS software for more information on worksheets. This Online HELP feature is available from any CFRS screen.

Approved CFR software includes the following predefined entry:

- All Items <$1,000 Each

41. **Total Non-GAAP Adjustments -** Sum of lines 37 through 40.

42. **Subtotal Adjustment to Revenue -** Sum lines 35 and 41.

43. **Total Net Revenues -** Line 31 minus 42.

44. **Net Operating Cost -** Line 14 minus 43.

Service providers that are funded by SED only *are not* required to complete this schedule.

All service providers will use DMH-2 as the sole claiming form for OASAS, OMH and OPWDD.

This schedule is used to report claimed expenses, revenues and deficit funding amounts by program type or contract number. A separate DMH-2 must be prepared for each State Agency and Local Governmental Unit (LGU) from which the service provider receives Aid to Localities funding, either through direct contract or indirectly through the LGU. Each schedule must be county and State Agency specific. The array of programs on DMH-2 must match the array of programs on DMH-3. OMH service providers must report all program types on this schedule, both in-contract and out-of-contract. Refer to Appendix Z.

Total service provider agency administration expenses must be allocated among the funding DMH State Agencies using the ratio value methodology. Each funding DMH State Agency's share of agency administration is allocated among that DMH State Agency's funded and/or certified programs as follows:

OASAS: The total OASAS share of agency administration must be allocated among OASAS programs using the ratio value methodology.

OMH: The total OMH share of agency administration may be allocated among OMH programs using ratio value or an approved alternative methodology. The allocation methodology used must remain constant from year-to-year and cannot be changed without prior OMH and, if applicable, LGU approval. The total Agency Administration reported on schedule DMH-2 for all OMH programs should not exceed the total calculated Agency Administration on line 54 of schedule CFR-3, for Full CFR filers or line 12 of the Agency Administration Worksheet, for Abbreviated CFR filers.

OPWDD: The total OPWDD share of agency administration must be allocated among OPWDD programs using the ratio value methodology.

For service providers that are claiming on an accounting method other than accrual, the equipment and property included on DMH-1, lines 10 and 11 may be re-computed by substituting expensed amounts for elements which were depreciated. The Equipment and Property Adjustment Tables presented at the end of this section identify which amounts are to be adjusted and which are not. The same items for which depreciated amounts were included on line 12 of DMH-1 for Agency administration are to be adjusted on line 11 of this schedule. These amounts will be what the agency actually paid during this period. Any equipment over $5,000 must receive prior regional office approval.

Note: Article 28 Hospital service providers should refer to Appendix Y prior to completing this schedule.

NYS CFRS Software Note

- *No data can be entered into this schedule prior to defining your agency and your agency's program/sites in the software.*
- *In the Submission Definition screen, specify all of the agencies that fund/certify your programs. Failure to do so will prohibit the completion of some schedules.*
- *Data in grayed-out fields has previously been entered into other CFR schedules and has been carried forward. If any of the carry-forward information is incorrect, it will need to be changed in the source schedule.*
- *Please refer to Getting Started with NYS CFRS Software in Section 9.0 for more details.*
- *Full & Abbreviated CFR Filers: The "**Transfer to DMH-2**" button on the DMH-1 schedule allows users to transfer data from the DMH-1 to the DMH-2. Users must manually adjust data transferred to the DMH-2 for accounting methods other than accrual, non-allowable expenses, and other expenses based on State Aid and County requirements.*

Header Section

State Agency: The agency(ies) that fund(s)/certify(ies) the program.

Agency Name: The name of the organization (service provider).

Agency Code: The five-digit code assigned to the organization (service provider).

County Name and Code: The county name and refer to Appendix C for county code.

Prepared by: The name of the person responsible for preparing the document. **Note**: Please check the box if the preparer changed from the previous submission.

Telephone: The preparer's telephone number.

Indicate Final Claim: The type of claim being submitted.

Column Number: CFRS Software automatically assigns column numbers within each of the funding state agency schedules. The columns are arranged in ascending order based on a hierarchy of program code, program code index and program/site identification number.

1. **Accounting Method -** For each program, indicate the accounting method used for claiming purposes, i.e., accrual, modified accrual or cash method of accounting. Refer to Section 7.0 for definitions.

2. **State Contract Number/LGU Contract Number:** Enter the contract number as appropriate:

All Direct Contract Funded Programs:	Enter the New York State contract number.
OASAS Local Contract Funded Programs:	Enter the first seven (7) letters of the funding county's name.
OMH and OPWDD Local Contract Funded Programs:	This field must be entered. Enter the local contract number, if applicable. If a contract number is not applicable, enter the appropriate county name or county abbreviation (up to 7 characters).

Note: For OMH and OASAS service providers, this contract number must match the contract number provided for all funding source codes (except funding source code 090) on schedule DMH-3.

For OMH service providers, each column (Unique program code + program code index) on DMH-3 should consist of a single State contract or an appropriate combination of local/county contracts. Direct and local contracts cannot be combined in a single column on this schedule.

For OMH agencies that run a Residential Treatment Facility (RTF), program code 1080, and the RTF program ***does not*** receive net deficit funding in the reporting period, please:

- Select "Direct Contract" as the contract type on both the DMH-2 and DMH-3 and
- Enter "RTF" as the State Contract Number on line 2 of the DMH-2 and line 15 of the DMH-3.

3. **Program Type:** The program name associated with the program code listed on line 4. See the program type listings in Appendices E through G.

4. **Program Code:** The four digit number associated with the reported program. See the program type listings in Appendices E through G. All Aid to Localities program/sites (direct contracts and/or Local Assistance contracts) must be reported in the same manner as they were budgeted.

   OMH: Each Permanent Housing site (Program Code 1070), each Family Based Treatment (Program Code 2040), each Transient Housing site (Program Code 2070), each Supported/Single Room Occupancy (Program Code 5070), each Treatment/Congregate site (Program Code 6070), each Comprehensive PROS with Clinic (Program Code 6340), each Support/Congregate site (Program Code 6080), each Children and Youth Community Residence site (Program Code 7050), each Comprehensive PROS without Clinic (Program Code 7340) and each Single Room Occupancy Community Residence (Program Code 8050) is considered a program and must be reported in a separate column.

   Program Code Index: The rules regarding Program Code Indexes are as follows:

   a) 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).

   b) 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 for each county. They can still use multiple combinations within a single county if desired. For example, if the service provider operates Clinic Treatment programs (program code 2100) in counties 60 and 13, they cannot use indexes of 00 for sites in each county. They can use indexes of 00, 01 and 02 for sites in county 60 and 03 and 04 for sites in county 13.

   c) For OMH start-ups and PDGS, enter "A0". If there are two or more start-ups for a particular program type, enter "A1" for the first occurrence, "A2" for the second occurrence, etc.

   d) For OPWDD programs, enter "01" for the first occurrence of each program type, "02" for the second occurrence, etc.

   e) If more than one column of a particular program type is required on Schedule DMH-1, enter "01" for the first occurrence of the program type, "02" for the second occurrence of the program type, etc. If only one column of a particular program type is required on DMH-1, enter "00".

   Note: A program code and program code index combination appearing a single column on DMH-1 may be associated with funding from or services to more than one county. In these cases, each unique combination of program code, program code index and county should be reported as a separate column on DMH-2 and DMH-3 under the appropriate county. All programs under each county should be reported on DMH-2 and DMH-3 for that county.

Expenses

Note: Adjust according to the service provider's accounting method.

Note: Program Administration expenditures for each program shall be reported in the appropriate category of expense lines 5 through 10 (e.g., program administration personal services shall be included on line 5.)

5. **Personal Services -** From Schedule CFR-4, sum the personal service amounts by program type. **Do not include agency administration personal services on this line.**

6. **Vacation Leave Accruals -** Report the leave accruals (current year adjustments) corresponding to the personal services listed on Line 5. **Do not include agency administration leave accruals on this line.**

   Note: OASAS does not allow service providers to budget for or claim vacation leave accruals for Aid to Localities (State Aid) reimbursement.

7. **Fringe Benefits -** Report the fringe benefits corresponding to the personal services listed on Line 5. Include FICA, hospitalization, retirement benefits, group life insurance, etc. **Do not include agency administration fringe benefits on this line.**

8. **Other Than Personal Services (OTPS) -** Report OTPS expenditures by program type. Include food, repairs and maintenance, utilities, telephone, cable and internet, minor expensed equipment (purchases of less than $5,000 or a useful life of less than two years), supplies, etc. **Do not include agency administration OTPS on this line.**

   OMH: Community residence providers should refer to the most recent Community Residence Guidelines.

9. **Equipment-Provider Paid -** Report equipment related expenditures by program type. Include vehicle and equipment lease costs and depreciation. **Do not include agency administration equipment costs on this line.**

   Note: *Do NOT* include any equipment claimed on line 8, OTPS or line 11, Agency Administration.

   Note: OASAS does not allow service providers to budget for or claim equipment depreciation expense for Aid to Localities (State Aid) reimbursement. All equipment must be expensed in the year of purchase.

   OMH: OMH would prefer service providers to substitute actual equipment costs instead of depreciation on this schedule. This cost should be claimed in the same fashion as budgeted.

10. **Property-Provider Paid -** Report property related expenditures by program type. Include property lease costs and depreciation, real estate taxes, property and casualty insurance, etc. **Do not include agency administration property costs on this line.**

    OMH: Community residence providers refer to the Community Residence Guidelines.

    Note: OASAS does not allow service providers to budget for or claim property related depreciation for Aid to Localities (State Aid) reimbursement.

11. **Agency Administration -** Enter the allocated agency administration.

12. **Adjustments/Non-Allowable Costs -** Enter adjustments to expenses and/or non-allowable costs. Refer to Appendix X.

    The entry on this line is constructed through the use of a worksheet in CFRS software. Items to be included on this line must be entered with the clarifying detail in the worksheet. When the worksheet is saved, the total is transferred onto this line. Please refer to the Online HELP feature in the CFRS software for more information on worksheets. This Online HELP feature is available from any CFRS screen.

13. **Total Adjusted Expenses -** Sum of lines 5 through 11 minus line 12.

Revenues

Notes: For the following line items of revenue, only report the revenues received after netting out any negotiated contractual adjustments:

- Line 14 – Participant Fees
- Line 17a – Medicaid Fee for Service
- Line 17b – Medicaid Managed Care
- Line 18 – Medicare
- Line 19 - Other Third Parties

For example, Agency XYZ, Inc. has a published fee of $105.00 a visit for the provision of medically supervised outpatient chemical dependence services. XYZ, Inc. has contractually agreed to accept $75.00 per visit for patients covered by the Healthy Life, Inc. health insurance company. For every billable visit by a person covered by Healthy Life, Inc. XYZ, Inc. will report $75.00 in revenue not $105.00 with a $30.00 adjustment to revenue.

Adjust according to the service provider's accounting method.

14. **Participant Fees (less SSI and SSA)** – On this line report:

    - Revenue received from program participants in excess of any SSI and/or SSA revenues received on their behalf.
    - Revenue received directly from program participants as a result of established fees for service including full fees and sliding scale fees.
    - Co-pays received from program participants covered by other third party payers (health insurance companies, HMOs, Medicaid Managed Care, etc.).

15. **SSI and SSA -** Report the amount of Supplemental Security Income and the Social Security Income from participants.

16. **Home Relief/Public Assistance -** Report amounts from Home Relief such as Congregate Care.

17a. Medicaid Fee for Service - Report Medicaid Fee for Service revenue.

Medicaid Managed Care: Revenues received from a Medicaid Managed Care organization should not be reported here. Medicaid Managed Care revenue should be reported on schedule DMH-2 line 17b, Medicaid Managed Care.

(For OMH service providers, the COPS portion of the rate may still need to be reported here.)

The entry on this line is constructed through the use of a worksheet in CFRS software. Items to be included on this line must be entered with the clarifying detail in the worksheet. When the worksheet is saved, the total is transferred onto this line. Please refer to the Online HELP feature in the CFRS software for more information on worksheets. This Online HELP feature is available from any CFRS screen.

Approved CFR software includes the following predefined entries:

OASAS and OPWDD:

- Base Medicaid

OMH:

- Base Medicaid
- Level 1 COPS
- CSP
- Level II COPS
- BIP (Balancing Incentive Program)

Notes for OMH Only:

This detail must be manually entered in the line detail box to replace the single figure brought forward from the core schedules.

Include the entire amount of the Comprehensive Outpatient Providers (COPS) Level I or Level II payments for the period. Include amounts in excess of the 110% threshold limit for programs which have a threshold.

Medicaid Community Support Program (CSP) revenue is reported differently on DMH-2 than on DMH-1. The amounts reported as Medicaid on the DMH-1 in the licensed program must be moved to the CSP program in which the revenue is budgeted. Refer to Appendix DD.

***** NOTICE *****

COPS/Level II COPS/CSP Medicaid Supplemental Rate Elimination: Per agreement with the Centers for Medicare and Medicaid Services, the COPS, Level II COPS and CSP Medicaid rate supplements have been eliminated. The effective dates of this action, by program type, are as follows:

COPS/Level II COPS
Partial Hospitalization: 7/1/12
Clinic Treatment (for COPS-only rate codes): 9/1/12
Continuing Day Treatment: 10/1/13
Day Treatment: 10/1/13
Intensive Psychiatric Rehabilitation Treatment: 10/1/13

CSP
Continuing Day Treatment: 10/1/13
Day Treatment: 10/1/13
Clinic Treatment: 11/1/13

17b. Medicaid Managed Care: Report revenues received from a Medicaid Managed Care organization, including Health and Recovery Plan (HARP), HIV Special Needs Plans (HIV SNPS) and/or Fully Integrated Duals Advantage (FIDA). Medicaid Managed Care revenues are no longer reported on the Other Third Parties line.

18. Medicare - Report Medicare revenue.

19. Other Third Parties - The revenue from private health insurance coverage, which includes but is not limited to, Blue Cross, HMOs and other health insurance carriers.

20. OPWDD Residential Room and Board - Report the revenue received from Room and Board. Do not include SSI and SSA.

21. Transportation, Medicaid - Report Medicaid transportation revenue.

22. Transportation, Other - Report transportation revenue not included on line 21.

23. Sales: Contract Total - Report industrial contract sales revenue.

24. Federal Grants - Report all federal grant revenue in support of the service provider's programs. Do not include Federal grant revenue received from OASAS, OMH and/or OPWDD as Aid to Localities funding.

The entry on this line is constructed through the use of a worksheet in CFRS software. Items to be included on this line must be entered with the clarifying detail in the worksheet. When the worksheet is saved, the total is transferred onto this line. Please refer to the Online HELP feature in the CFRS software for more information on worksheets. This Online HELP feature is available from any CFRS screen.

OMH and OPWDD: Report U.S. Department of Housing and Urban Development funding on line 29.

Approved CFR software includes the following predefined entries:

- U.S. Department of Agriculture
- U.S. Department of Education
- U.S. Department of Justice
- U.S. Department of Labor
- U.S. Health & Human Services
- U.S. Department of Housing and Urban Development **(OASAS Only)**

25. **State Grants -** Report all state grant revenue in support of the service provider's programs.

    Note: This does not include monies received from OASAS, OMH, OPWDD and/or SED. This does not include Aid to Localities funding.

    The entry on this line is constructed through the use of a worksheet in CFRS software. Items to be included on this line must be entered with the clarifying detail in the worksheet. When the worksheet is saved, the total is transferred onto this line. Please refer to the Online HELP feature in the CFRS software for more information on worksheets. This Online HELP feature is available from any CFRS screen.

    Approved CFR software includes the following predefined entries:
    - NYS Department of Health
    - NYS Department of Labor
    - NYS Department of Transportation
    - NYS Division of Criminal Justice Services
    - NYS Division of Housing and Community Renewal
    - NYS Division of Parole
    - NYS Division of Veteran's Affairs
    - NYS Office of Children and Family Services

26. **LTSE Income Total (OMH and OPWDD Only) -** Report all revenue from Long-Term Sheltered Employment.

27. **Supplemental Nutrition Assistance Program (SNAP) commonly referred to as Food Stamps (OASAS and OPWDD Only) -** Report all revenue from SNAP.

28. **Net Deficit Funding (State and LGU Funding Only):** Aid to Localities revenue. This funding occurs in different ways as described below. The amount reported on this line should be determined by one or more of the methods below:

    1. Monies received directly from New York State through a direct contract with the state.

    2. Monies received from the LGU (county and state funds) through a contract between the LGU and the service provider. Do not include the provider share (voluntary contribution) in this amount.

29. **Other Revenue** - Report all other revenue not reported above.

    The entry on this line is constructed through the use of a worksheet in CFRS software. Items to be included on this line must be entered with the clarifying detail in the worksheet. When the worksheet is saved, the total is transferred onto this line. Please refer to the Online HELP feature in the CFRS software for more information on worksheets. This Online HELP feature is available from any CFRS screen.

    Approved CFR software includes the following predefined entries:

    OASAS:

    - Closely Allied Entity Revenue
    - Voluntary Contributions (Article 26 Only)
    - TANF
    - Prior Year Revenue
    - All Items <$1,000 Each

OMH:

- Non-Medicaid CR's prior years
- ICM Prior years
- SCM Prior years
- BCM Prior years
- ACT Prior years
- Federal Salary Sharing (Refer to Appendix V for Federal Sharing procedures)
- CSP Reserve Prior Years
- Level 1 COPS Reserve from the Prior Year
- Level II COPS Prior Years
- Uncompensated Care Pool
- Other Revenue
- Fund Increase – Salary
  Note: Report the funding increase related 2014-2015 2% increase for salary and salary related fringe benefits that was paid to your agency by voucher.
- Vital Access Provider (VAP)
  Note:
  - Report Vital Access Provider (VAP) Medicaid revenue (both State and federal share) on the applicable schedule on the "**Other Revenue**" line of the OMH program.
  - The $250K Start Up grant should not be reported as "**Other Revenue**". The 250K Start Up grant should be reported as Net Deficit funding.

OPWDD:

- All Items <$1,000 Each

30. Total Gross Revenue - Sum of lines 14 through 29.

GAAP Adjustments to Revenue

Note: Do not report any adjustments to revenue made as part of a negotiated rate or fee that is less than the published rate or fee charged for a service. Please see the note and example at the beginning of the revenue section.

31. Participant Allowance - Report the total amount of the participant's personal allowance, income disregards, and work related exemptions.

32. Provision for Bad Debts – Revenue Deduction – 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.

33. Other - Report other sources of revenue deducted from gross revenue.

The entry on this line is constructed through the use of a worksheet in CFRS software. Items to be included on this line must be entered with the clarifying detail in the worksheet. When the worksheet is saved, the total is transferred onto this line. Please refer to the Online HELP feature in the CFRS software for more information on worksheets. This Online HELP feature is available from any CFRS screen.

34. **Total GAAP Adjustments -** Sum of lines 31 through 33.

35. **Net GAAP Revenues -** Line 30 minus line 34.

Non-GAAP Adjustments to Revenue

36. **Exempt Contract Income -** Report exempt contract income. The calculation is as follows: industrial contract sales minus participant wages and raw materials equal exempt contract income.

    Note: If your agency is employing people who are not program participants to work on industrial contracts, the portion of the contract income attributable to these employees, their wages, and the raw materials cannot be used in the exempt income calculation. Also, any of the resources above that are not attributable to industrial contracts, e.g. janitorial services for your agency cannot be used in the exempt income calculation

    OMH: Exempt Contract Income reported on this line should relate to contract sales in employment programs only.

    OPWDD: Exempt Contract Income cannot be reported as an offset to revenue if your agency has a direct contract with New York State for your sheltered workshop program as stated in Article 41.39 of the Mental Hygiene Law.

37. **Exempt LTSE Income -** Report exempt LTSE income (40% of the total LTSE income).

38. **Net Deficit Funding -** Report the amount entered on line 28.

39. Other Non-GAAP Adjustments - Report other non-GAAP adjustments to revenue.

The entry on this line is constructed through the use of a worksheet in CFRS software. Items to be included on this line must be entered with the clarifying detail in the worksheet. When the worksheet is saved, the total is transferred onto this line. Please refer to the Online HELP feature in the CFRS software for more information on worksheets. This Online HELP feature is available from any CFRS screen.

Approved CFR software includes the following predefined entries:

OMH:

- OMH Share Medicaid CR Exempt Income
- Provider Share Medicaid CR Exempt Income and Non-Medicaid CR
- Level 1 COPS Reserve
- CSP Reserve
- ICM Current Year Exempt Income
- SCM Current Year Exempt Income
- BCM Current Year Exempt Income
- ACT Current Year Exempt Income
- Current Year Exempt Income
- Level II COPS Reserve
- Other

OASAS and OPWDD:

- All Items <$1,000 Each

40. Total Non-GAAP Adjustments - Sum of lines 36 through 39.

41. Subtotal Adjustments to Revenue - Sum lines 34 and 40.

42. Total Net Revenues - Line 30 minus 41.

43. Net Operating Cost - Line 13 minus 42.

Deficit Funding

Deficit funding consists of those funding sources (i.e., State, Local Government, Voluntary Contributions, Non-Funded) used to offset the net operating costs. Since the overall claim of an agency must balance, the net operating costs (line 43) must equal the total net deficit funding (line 49). **Software users should note that the splits between these funding sources is not done by the software.**

44. State Share - Indicate the amount of State funds to be applied against net operating costs (line 43). These State funds will partially or fully finance the net operating costs of the service provider. This includes any Federal funds received from the funding DMH State Agency.

Note: Entries on this line are calculated by applying the percentages for each applicable funding source (refer to Appendix N – DMH Funding Source Codes) and then totaling all the results. Providers operating in Unified Services counties should use the Unified Services rate, or the percentage indicated, whichever is higher. Please see the Unified Services Counties Rates listed below.

45. Local Government Share - Indicate the amount of Local Government (public) funds available through either a tax levy or other means, used to finance the required match of State funds. State and voluntary contributions must be excluded.

46. Service Provider Share (Voluntary Contributions) - Indicate the amount of Voluntary contributions, if any, used to finance the required match of State funds as expressed in the contract between the local government and the service provider for local assistance, regular programs.

47. Total Approved Deficit Funding - Sum of lines 44 through 46.

48. Non-Funded (line 43 minus line 47)

OPWDD - Indicate the amount of all other funding used to support the net operating costs which does not fall into lines 44 through 47 above.

OASAS and OMH Only - Report the program deficit or surplus. A program surplus is reported as a negative number.

49. Total Net Deficit - Sum of lines 47 and 48. Line 49 must equal line 43.

The following Equipment Adjustment Table and Property Adjustment Table are to be used by service providers claiming on other than accrual accounting.

EQUIPMENT ADJUSTMENT TABLE

Items Included in Equipment Category on CFR-1 and CFR-3	Amount(s) Subtracted	Amount(s) Added	Amount(s) Unchanged
Vehicle Depreciation	X		
Vehicle Expensed		X	
Vehicle Lease/Rental			X
Vehicle Interest			X*
Equipment Depreciation	X		
Equipment Expensed		X	
Equipment Lease/Rental			X
Interest on Capital Indebtedness			X*

*** Indicates items not allowed by OMH**

PROPERTY ADJUSTMENT TABLE

Items Included in Property Category on CFR-1 and CFR-3	Amount(s) Subtracted	Amount(s) Added	Amount(s) Unchanged
Insurance - Property and Casualty			X
Lease/Rental of Real Property			X
Building Depreciation			X*
Building Improvements Depreciation			X*
Land Improvements Depreciation			X
Leasehold and Leasehold Improvements Amortized	X		
Leasehold and Leasehold Improvements Expensed		X	
Mortgage Expense Amortized	X		
Mortgage Expense Expensed		X**	
Real Estate Taxes			X***
Mortgage Interest			X

* **Depreciation is allowed only for expenses incurred by the service provider not those funded by State or Federal monies**

** **Not allowable under OPWDD operating Expenses.**

*** **Paid only as part of a lease or purchase agreement.**

Note: Guidelines applicable to OMH service providers who operate Community Residence Programs and have exempt income can be found in Appendix Q.

Service providers that are funded by SED only *ARE NOT* required to complete this schedule.

This schedule is used to list, by funding code and funding source, claimed expenses, revenues and deficit funding amounts by program type and contract number. A separate DMH-3 must be prepared for each State Agency and Local Governmental Unit (LGU) from which the service provider receives Aid to Localities funding either through direct contract or indirectly through the LGU. Schedule DMH-3 is used to present the data entered on Schedule DMH-2 by funding source, contract and program type. Therefore, the array of programs indicated on the DMH-3 must be consistent with those on the DMH-2 submitted. For Aid to Localities funding, program data is aggregated into total adjusted expenses, less applied revenue and net operating costs by funding source. In addition, number of persons served, number of units of service, as well as gross and net costs per unit of service are to be provided. OMH service providers must report all program types on this schedule, both in-contract and out-of-contract. Refer to Appendix Z.

NYS CFRS Software Note

- *No data can be entered into this schedule prior to defining your agency and your agency's program/sites in the software.*
- *In the Submission Definition screen, specify all of the agencies that fund/certify your programs. Failure to do so will prohibit the completion of some schedules.*
- *Data in grayed-out fields has previously been entered into other CFR schedules and has been carried forward. If any of the carry-forward information is incorrect, it will need to be changed in the source schedule.*
- *Please refer to Getting Started with NYS CFRS Software in Section 9.0 for more details.*

Header Section

State Agency: The agency(ies) that fund(s) the program.

Agency Name: The name of the organization (service provider).

Agency Code: The five-digit code assigned to the organization (service provider).

County Name and Code: The County name and refer to Appendix C for county code.

Prepared by: The name of the person responsible for preparing the document. **Note**: Please check the box if the preparer changed from the previous submission.

Telephone: The preparer's telephone number.

Indicate Final Claim: The type of claim being submitted.

Column Number: CFRS Software automatically assigns column numbers within each of the funding state agency schedules. The columns are arranged in ascending order based on a hierarchy of program code, program code index and program/site identification number.

1. **Accounting Method:** The accounting method used for claiming purposes, i.e., accrual, modified accrual or cash method of accounting. Refer to Section 7.0 for definitions.

2. **Program Type:** The program name associated with the program code listed on line 2. See the program type listings in Appendices E through G.

3. **Program Code:** The four digit number associated with the reported program. See the program type listings in Appendices E through G.

   Program Code Index: The program code index as entered on DMH-2.

4. **Total Persons Served/Year:** The actual number of persons served on a yearly basis.

5. **Total Units of Service:** The actual units of service provided by program for this reporting period in each column. Claiming of units of service may not be applicable to some programs (such as OMH PDGs and startups). Refer to Appendices E through G to determine applicability.

   Note: For each program, total units of service must match the total units of service reported on Schedule DMH-1 (lines 3, 4, or 5).

6. **Gross Cost/Unit of Service:** For each program, divide the amount reported on Schedule DMH-2, line 13, by the total units of service, if applicable.

7. **Net Cost/Unit of Service:** For each program, divide the amount reported on Schedule DMH-2, line 43, by the total units of service, if applicable.

8. **Reserved for Future Use:**

Funding Source Code (Blocks A - C): Within each funding source code block, the Funding Source Code/Index (lines 9, 16 and 23), number of persons served/year (lines 10, 17, and 24), number units of service (lines 11, 18, and 25), total adjusted expenses (lines 12, 19, and 26), less applied net revenue (lines 13, 20, and 27), net operating costs (lines 14, 21, and 28), and contract number (lines 15, 22, and 29) must be completed as indicated below:

Funding Source Code/Index (Index used for OMH and OASAS Only) (lines 9, 16 and 23) - For each program reported, enter the code number listed in Appendix N of this manual. This should be completed for each funding source associated with each program type. **Funding source codes must be consistent across the page for each funding block. Funding source codes are displayed in ascending numerical order.**

- **Local Assistance Funding Source Block**

  The first funding source block (Block A) is for Local Assistance Regular (funding code "001").

- **Non-Funded Block**

  The difference between program total adjusted expenses, applied revenue and net operating costs and the adjusted expenses, applied revenue and net operating costs eligible for Aid to Localities reimbursement (including direct contracts) is the non-funded amount. Number of Persons Served and Units of service need not be entered for this Non-funded block.

OMH Only: **OMH funded service providers must use funding source codes as listed in Appendix N of this manual. Where applicable, enter the appropriate alphabetic funding source code index in the index box to the right of the funding source code box on lines 9, 16 and 23.**

The funding source code(s) used should be consistent with the service provider's most recently approved budget as indicated on the county LGU Funding Authorization (Approval Letter) or Appendix B of OMH direct contracts.

OASAS Only: OASAS funded service providers should indicate each program's source of funds in the index box to the right of the funding source code box on lines 9, 16 and/or 23 using the appropriate alphabetic funding source code (C, F, M or S).

The funding source code(s) used should be consistent with the service provider's most recently approved budget as indicated on the county LGU Funding Authorization (Approval Letter) or Appendix B of OASAS direct contracts.

Number Persons Served/Year (lines 10, 17 and 24) - For each program reported, enter the number of persons served on a yearly basis.

Number Units of Service (lines 11, 18 and 25) - For each program reported, enter the total units of service associated with each funding source within a program during the claiming period. The sum of the units of service reported on lines 11, 18 and 25 must match the total units of service reported on line 5. Units of service may not be applicable to some programs (such as OMH PDGs and startups). Refer to Appendices E through G to determine applicability.

Total Adjusted Expenses (lines 12, 19 and 26) - For each program reported, enter the allocated portion of the amount reported on DMH-2, line 13.

Less Applied Net Revenue (lines 13, 20 and 27) - For each program reported, enter the allocated portion of the amount reported on DMH-2, line 42.

Net Operating Costs (lines 14, 21 and 28) - For each program reported, enter the allocated portion of the amount reported on DMH-2, line 43.

State Contract Number/LGU Contract Number (lines 15, 22 and 29) - For direct contracts, enter the State contract number. For local contracts, enter the local Contract Number, if applicable. A contract number must be entered. Except for funding source code 090, the contract number entered on DMH-3 must match the contract number entered on DMH-2.

- For OPWDD services providers that may have multiple contract numbers for a single program column on DMH-3, at least one of the contract numbers entered on DMH-3 must match the contract number entered for that program column on DMH-2.

- For OMH service providers, each column (Unique program code + program code index) on DMH-3 should consist of a single State contract or an appropriate combination of local/county contracts. Direct and local contracts cannot be combined in a single column on this schedule.

- For OMH agencies that run a Residential Treatment Facility (RTF), program code 1080, and the RTF program ***does not*** receive net deficit funding in the reporting period, please:
    - Select "Direct Contract" as the contract type on both the DMH-2 and DMH-3 and
    - Enter "RTF" as the State Contract Number on line 2 of the DMH-2 and line 15 of the DMH-3.

D. Totals from A - C Above

30. Total Adjusted Expenses - Enter the sum of the amounts listed above for total adjusted expenses. This should match line 13 of Schedule DMH-2. If a number of continuation DMH-3s are prepared, their grand total should equal DMH-2, line 13. This grand total should appear on the last continuation page of the series. Block D should not be completed on the previous pages.

31. **Less Net Revenue** - Enter the sum of the amounts listed above for applied net revenue. This should match line 42 of Schedule DMH-2. If a number of continuation DMH-3s are prepared, their grand total will equal DMH-2, line 42. This grand total should appear on the last continuation page of the series. Block D should not be completed on the previous pages.

32. **Net Operating Costs** - Enter the sum of the amounts listed above for net operating costs. This should match line 43 of Schedule DMH-2. If a number of continuation DMH-3s are prepared, their grand total should match equal DMH-2, line 43. This grand total should appear on the last continuation page of the series. Block D should not be completed on the previous pages.

Total Column - Enter the sum of amounts listed in all columns going across the page for **each** funding source code. This grand total should appear on the last continuation page of the series.

All OMH service providers must complete this schedule. This schedule must include all units of service and, depending on program type, either the weighted visits or service hours rendered by program/site. Refer to Appendix F for OMH program type, units of service definitions and OMH program code numbers. For shared programs, enter only the OMH units of service.

Weighted Visits/Service Hours - The weighted units of service methodology is based on Medicaid reimbursement rate levels as set forth by the federal government and by the reimbursement levels established by Part 588 of Title 14 of the Codes, Rules and Regulations of New York State (14NYCRR) for Medical Assistance payment for outpatient programs for mental illness. Service providers must use the values which have been determined for each type of visit. Weighted visits are not applicable for Partial Hospitalization and Intensive Psychiatric Rehabilitation programs. For these programs, indicate the number of actual hours rendered for each program/site by category of visit.

NYS CFRS Software Note

- *No data can be entered into this schedule prior to defining your agency and your agency's program/sites in the software.*
- *In the Submission Definition screen, specify all of the agencies that fund/certify your programs. Failure to do so will prohibit the completion of some schedules.*
- *Data in grayed-out fields has previously been entered into other CFR schedules and has been carried forward. If any of the carry-forward information is incorrect, it will need to be changed in the source schedule.*
- *Please refer to Getting Started with NYS CFRS Software in Section 9.0 for more details.*

Header Section

Agency Name: The name of the organization (service provider).

Agency Code: The five-digit code assigned to the organization (service provider).

Column Number: CFRS Software automatically assigns column numbers within each of the funding state agency schedules. The columns are arranged in ascending order based on a hierarchy of program code, program code index and program/site identification number.

Program Code: The four digit number associated with the reported program. See the program type listings in Appendix F.

Program Type: The program name associated with the program code. See the program type listings in Appendix F.

Program/Site Identification Number: The program/site identification number. Use the operating certificate number for certified programs and the facility-unit code for non-certified programs.

2200 - Partial Hospitalization (Lines 1 to 4) - Detail the number of visits and service hours of each type by program/site.

1. **Regular Visits**: Regular visits shall be at least four hours and up to seven hours.
   Service Hours: Total service hours.

2. **Collateral Visits**: These visits shall be at least 30 minutes and up to 120 minutes. Collaterals are members of the patient's family or household, who regularly interact with the patient and are directly affected by, or have the capacity of affecting the patient's condition.
   Service Hours: Total service hours.

3. **Group Collateral Visits**: These visits shall be at least one hour and up to two hours.
   Service Hours: Total service hours.

4. **Crisis Visits**: Crisis visits shall be at least one hour and up to seven hours.
   Service Hours: Total service hours.

2320 - **Intensive Psychiatric Rehabilitation (Line 5)** - Detail the number of visits and service hours by program/site.

5. **Regular Visits**: These visits shall be at least one hour and up to five hours.
   Service Hours: Total service hours.

2100 - Clinic Treatment (Line 6) - Detail the number of service days by program/site.

6. **Service Days**: Enter the number of Service Days for the program site for the reporting period.

1310 - Continuing Day Treatment (Lines 7 & 8) - CDT providers should refer to Section 588.7 of Title 14 NYCRR for guidance.

7. **Half Day:** These visits shall meet the rules for billing for a Half day service.

8. **Full Day**: These visits shall meet the rules for billing for a Full day service

6340, 7340, 8340 – PROS (Line 9)

9. **PROS Units**: Report the sum of the total monthly units of service for the year, as calculated using the PROS Unit Conversion Chart, which can be found in the PROS Finance Handbook located at www.omh.ny.gov.

0200 - Day Treatment and 0320 - On-Site Rehabilitation (Lines 10 to 13)

Detail the number of visits and weighted visits of each type by program/site. Weighted visits are calculated by multiplying the total visits by the weighting factor. For shared programs, enter only OMH units of service.

10. **Brief Day**: These visits are at least one hour and less than three hours. These visits must be clinically justified, documented in the treatment plan and utilized primarily to enable the client to participate in the program for longer periods.

11. **Half Day and Pre-Admission half day visits**: These visits shall be at least three hours and less than five hours.

12. **Full Day and Pre-Admission full day visits**: These visits shall be at least five hours.

13. **Collateral, Home and Crisis visits**: These visits are at least 30 minutes in length.

All Other (Line 14): This line should include ALL visits related to OMH programs that are not listed separately on lines 1 through 13 and 15. See Appendix F for information on how units of service are calculated for each program.

Residential (Patient Days) (Line 15): This line should reflect all patient days for all OMH residential programs.

Total (Line 16): Enter the total number of visits and either the weighted visits or total service hours for each program/site.

Any service provider that files a Full CFR and receives Medicaid revenue for OMH services must complete this schedule. This schedule captures all Medicaid Units of Service. Refer to Appendix F for OMH program type, units of service definitions and OMH program code numbers. This schedule should contain only Medicaid billable units or hours of service for each program/site.

The units of service reported here are a sub-group of the units of service reported on the OMH-1. The total of Medicaid units of service (both Medicaid Fee for Service and Medicaid Managed Care) for a program/site on Schedule OMH-2 should not exceed what is reported on the comparable line of Schedule OMH-1. For shared programs, enter only OMH units of service.

The Medicaid units of service provided should not be confused with Medicaid billing. For some program types, Medicaid is billed for Months or Half Months. You should not count these as Medicaid units of service. For reporting on this schedule, you should use the methodology used on OMH-1 but only count those services which meet Medicaid billing requirements and which are provided to Medicaid eligible individuals.

Note: If any portion of a service is billed to Medicaid, the visit should be fully counted as a Medicaid unit of service. For Medicaid/Medicare crossovers, if any portion of the visit is billed to Medicaid, the visit should be fully counted as a Medicaid unit of service. If the entire service is billed to Medicare, it should not be counted as a Medicaid visit.

Weighted Visits/Service Hours - The weighted units of service methodology is based on Medicaid reimbursement rate levels as set forth by the federal government and by the reimbursement levels established in Part 588 of Title 14 of the Codes, Rules and Regulations of New York State (14NYCRR) for Medical Assistance payments for outpatient programs for mental illness. Service providers must use the values which have been determined for each type of visit. Weighted visits are not applicable for Partial Hospitalization and Intensive Psychiatric Rehabilitation programs. For these programs, indicate the number of actual hours rendered for each program/site by category of visit.

NYS CFRS Software Note

- *No data can be entered into this schedule prior to defining your agency and your agency's program/sites in the software.*
- *In the Submission Definition screen, specify all of the agencies that fund/certify your programs. Failure to do so will prohibit the completion of some schedules.*
- *Data in grayed-out fields has previously been entered into other CFR schedules and has been carried forward. If any of the carry-forward information is incorrect, it will need to be changed in the source schedule.*
- *Please refer to Getting Started with NYS CFRS Software in Section 9.0 for more details.*

Header Section

Agency Name: The name of the organization (service provider).

Agency Code: The five-digit code assigned to the organization (service provider).

Column Number: CFRS Software automatically assigns column numbers within each of the funding state agency schedules. The columns are arranged in ascending order based on a hierarchy of program code, program code index and program/site identification number.

Program Code: The four digit number associated with the reported program. See the program type listings in Appendix F.

Program Type: The program name associated with the program code. See the program type listings in Appendix F.

Program/Site Identification Number: The program/site identification number. Use the operating certificate number for certified programs and the facility-unit code for non-certified programs.

2200 – Partial Hospitalization (Lines 1 to 4) - Detail the number of Medicaid billable visits and service hours of each type by program/site.

1. Line 1 is the total of amounts entered on lines 1a and 1b.
   1a. **Regular Visits – Medicaid Fee for Service:** Regular visits shall be at least four hours and up to seven hours.
   Service Hours: Total service hours.
   1b. **Regular Visits – Medicaid Managed Care:** Regular visits shall be at least four hours and up to seven hours.
   Service Hours: Total service hours.

2. Line 2 is the total of amounts entered on lines 2a and 2b.
   2a. **Collateral Visits – Medicaid Fee for Service:** These visits shall be at least 30 minutes and up to 120 minutes. Collaterals are members of the patient's family or household, who regularly interact with the patient and are directly affected by, or have the capacity of affecting the patient's condition.
   Service Hours: Total service hours.
   2b. **Collateral Visits – Medicaid Managed Care:** These visits shall be at least 30 minutes and up to 120 minutes. Collaterals are members of the patient's family or household, who regularly interact with the patient and are directly affected by, or have the capacity of affecting the patient's condition.
   Service Hours: Total service hours.

3. Line 3 is the total of amounts entered on lines 3a and 3b.
   3a. **Group Collateral Visits – Medicaid Fee for Service:** These visits shall be at least one hour and up to two hours.
   Service Hours: Total service hours.
   3b. **Group Collateral Visits – Medicaid Managed Care:** These visits shall be at least one hour and up to two hours.
   Service Hours: Total service hours.

4. Line 4 is the total of amounts entered on lines 4a and 4b.
   4a. **Crisis Visits – Medicaid Fee for Service:** Crisis visits shall be at least one hour and up to seven hours.
   Service Hours: Total service hours.
   4b. **Crisis Visits – Medicaid Managed Care:** Crisis visits shall be at least one hour and up to seven hours.
   Service Hours: Total service hours.

2320 – Intensive Psychiatric Rehabilitation (Line 5) - Detail the number of Medicaid billable visits and service hours by program/site.

5. Line 5 is the total of amounts entered on lines 5a and 5b.
   - 5a. **Regular Visits – Medicaid Fee for Service:** These visits shall be at least one hour and up to five hours.
     Service Hours: Total service hours.
   - 5b. **Regular Visits – Medicaid Managed Care:** These visits shall be at least one hour and up to five hours.
     Service Hours: Total service hours.

2100 – Clinic Treatment (Line 6) - Detail the number of Service Days where Medicaid billable services were provided to Medicaid eligible individuals by program/site.

6. Line 6 is the total of amounts entered on lines 6a and 6b.
   - 6a. **Service Days – Medicaid Fee for Service:** Enter the number of Service Days to the program site for the reporting period.
   - 6b. **Service Days – Medicaid Managed Care:** Enter the number of Service Days to the program site for the reporting period.

1310 – Continuing Day Treatment (Lines 7 & 8) – Enter the number of Medicaid billable service by type. CDT providers should refer to Section 588.7 of Title 14 NYCRR for guidance.

7. Line 7 is the total of amounts entered on lines 7a and 7b.
   - 7a. **Half Day – Medicaid Fee for Service:** These visits shall meet the rules for billing for a Half day service.
   - 7b. **Half Day – Medicaid Managed Care:** These visits shall meet the rules for billing for a Half day service.

8. Line 8 is the total of amounts entered on lines 8a and 8b.
   - 8a. **Full Day – Medicaid Fee for Service:** These visits shall meet the rules for billing for a Full day service
   - 8b. **Full Day – Medicaid Managed Care:** These visits shall meet the rules for billing for a Full day service.

6340, 7340, 8340 – PROS (Line 9)

9. Line 9 is the total of amounts entered on lines 9a and 9b.
   - 9a. **PROS Units – Medicaid Fee for Service:** Report the sum of the total monthly units of service for the year, as calculated using the PROS Unit Conversion Chart, which can be found in the PROS Finance Handbook located at www.omh.ny.gov.
   - 9b. **PROS Units – Medicaid Managed Care:** Report the sum of the total monthly units of service for the year, as calculated using the PROS Unit Conversion Chart, which can be found in the PROS Finance Handbook located at www.omh.ny.gov.

0200 - Day Treatment (Lines 10 to 13) - Detail the number of Medicaid billable visits and weighted visits of each type by program/site. Weighted visits are calculated by multiplying the total visits by the weighting factor. For shared programs, enter only OMH units of service.

10. Line 10 is the total of amounts entered on lines 10a and 10b.
    - 10a. **Brief Day – Medicaid Fee for Service:** These visits are at least one hour and less than three hours. These visits must be clinically justified, documented in the treatment plan and utilized primarily to enable the client to participate in the program for longer periods.
    - 10b. **Brief Day – Medicaid Managed Care:** These visits are at least one hour and less than three hours. These visits must be clinically justified, documented in the treatment plan and utilized primarily to enable the client to participate in the program for longer periods.

11. Line 11 is the total of amounts entered on lines 11a and 11b.
    - 11a. **Half Day and Pre-Admission Half Day Visits – Medicaid Fee for Service**: These visits shall be at least three hours and less than five hours.
    - 11b. **Half Day and Pre-Admission Half Day Visits – Medicaid Managed Care:** These visits shall be at least three hours and less than five hours.

12. Line 12 is the total of amounts entered on lines 12a and 12b.
    - 12a. **Full Day and Pre-Admission Full Day Visits – Medicaid Fee for Service**: These visits shall be at least five hours.
    - 12b. **Full Day and Pre-Admission Full Day Visits – Medicaid Managed Care:** These visits shall be at least five hours.

13. Line 13 is the total of amounts entered on lines 13a and 13b.
    - 13a. **Collateral, Home and Crisis Visits – Medicaid Fee for Service:** These visits are at least 30 minutes in length.
    - 13b. **Collateral, Home and Crisis Visits – Medicaid Managed Care:** These visits are at least 30 minutes in length.

All Other (Line 14): This line should include ALL Medicaid billable visits related to OMH programs that are not listed separately on lines 1 through 13 and 15.

14. Line 14 is the total of amounts entered on lines 14a and 14b.
    - 14a. **All Other – Medicaid Fee for Service**: See Appendix F for information on how units of service are calculated for each program type.
    - 14b. **All Other – Medicaid Managed Care:** See Appendix F for information on how units of service are calculated for each program type.

Residential (Patient Days) (Line 15): This line should reflect all patient days for all OMH residential programs.

15. Line 15 is the total of amounts entered on lines 15a and 15b.
    - 15a. **Residential (Patient Days):** See Appendix F for information on how units of service are calculated for each program type.
    - 15b. **Residential (Patient Days):** See Appendix F for information on how units of service are calculated for each program type.

Total Medicaid Units of Service (Line 16): The total number of Medicaid billable units of service for each program/site will be calculated from the information entered on lines 1 – 15 above.

16. Line 16 is the total of amounts entered on lines 16a and 16b.
    - 16a. **Total Units of Service – Medicaid Fee for Service:** Sum figures from Lines 1a – 15a above.
    - 16b. **Total Units of Service – Medicaid Managed Care:** Sum figures from Lines 1b – 15b above.

All OMH service providers must complete this schedule. This schedule captures the number of persons served by program/site. For programs that do not have an ongoing caseload, report the number of individuals the program/site serves on lines 2 (New persons added to rolls) and 3 (Persons removed from rolls) of this schedule. In these instances, the beginning and end-of-year totals would be zero.

NYS CFRS Software Note

- *No data can be entered into this schedule prior to defining your agency and your agency's program/sites in the software.*
- *In the Submission Definition screen, specify all of the agencies that fund/certify your programs. Failure to do so will prohibit the completion of some schedules.*
- *Data in grayed-out fields has previously been entered into other CFR schedules and has been carried forward. If any of the carry-forward information is incorrect, it will need to be changed in the source schedule.*
- *Please refer to Getting Started with NYS CFRS Software in Section 9.0 for more details.*

Header Section

Agency Name: The name of the organization (service provider).

Agency Code: The five-digit code assigned to the organization (service provider).

Column Number: CFRS Software automatically assigns column numbers within each of the funding state agency schedules. The columns are arranged in ascending order based on a hierarchy of program code, program code index and program/site identification number.

Program Code: The four digit number associated with the reported program. See the program type listings in Appendix F.

Program Type: The program name associated with the program code. See the program type listings in Appendix F.

Program/Site Code Numbers: The program/site identification number. Use the operating certificate number for certified programs and the facility-unit code for non-certified programs.

Persons Served During the Year

1. **Persons on Rolls, Beginning of Year** - Indicate the number of persons on the active caseload as of January 1st for non-New York City agencies and July 1st for New York City agencies. This figure should match the number reported as "Persons on Rolls, End of Year" from the previous CFR reporting period.

2. **New Persons Added to Rolls** – For programs with ongoing caseloads, indicate the number of new persons admitted to the program/site during the year. For programs without ongoing caseloads, indicate the number of persons served.

3. **Persons Removed from Rolls** – For programs with ongoing caseloads, indicate the number of persons terminated from active program enrollment during the reporting period at the program/site. (This should include all persons not seen or contacted within ninety (90) days.) For programs without ongoing caseloads, indicate the number of persons served.

4. **Persons on Rolls, End of Year** - Determine active caseload as of December 31st for any non-New York City agencies and June 30th for New York City agencies. The number of persons at the end of the cost report period is calculated by adding line 1 and 2, then subtracting line 3 for each program/site.

   Note: Please enter the number of people, not the number of admissions. A person can be admitted more than once during the CFR reporting period.

This schedule must be completed for each OMH licensed Clinic Treatment program reported on a Full CFR. The schedule captures units of service provider by payor, and associated revenues for particular sources of payment. The purpose of this schedule is to determine eligibility for possible payments through an Uncompensated Care Pool.

This schedule must be completed based on date of service rendered and only for services provided during the reporting period. For the purposes of this schedule, a visit is defined as including all procedures provided to a patient on the same day, and is referred to as a threshold visit.

If there was no reimbursement through insurance or personal ability to pay, the data should be entered on line 11 (Participant Fees - Not Including Co-pays).

Agency Name: The name of the organization (service provider).

Agency Code: The five-digit code assigned to the organization (service provider).

Program Code: The four digit number associated with the reported program.

Program Code Index: Use the same index as used on the CFR-1 for this site.

Program Type: At this time, only Clinic Treatment programs are captured on this schedule.

Program/Site ID#: The program/site identification number. Use the operating certificate number for the Clinic Treatment Program.

1. **Medicare Only:** Enter total visits where Medicare was the only payor.

2. **Medicaid Fee-for-Service Only:** Enter total visits where Medicaid was the only payor (include visits for which you have received or expect to receive payment).

3. **Medicaid Managed Care:** Enter total visits where Medicaid Managed Care was the only payor (include visits for which you have received or expect to receive payment).

4. **Medicaid and Medicare:** Enter total visits where you have received or expect to receive Medicaid and Medicare payments.

5. **Medicaid Managed Care and Medicare:** Enter total visits where you have received or expect to receive Medicaid Managed Care and Medicare payments.

6. **Medicaid and Other Private Insurance:** Enter total visits where you have received or expect to receive Private Insurance and Medicaid payments.

7. **Medicaid Managed Care and Other Private Insurance:** Enter total visits where you have received or expect to receive Private Insurance and Medicaid payments.

8. **Child Health Plus or Family Health Plus:** Enter total visits **and revenue earned** for all visits where either Child Health Plus or Family Health Plus was the only payor (include visits for which you have received or expect to receive payment).

9. **Other Private Insurance:** Enter total visits where other private health insurance was the only payor, and payments have been made or are anticipated.

10. **Participant Fees - Co-pays and Deductibles:** Enter the revenue earned from participant fees related to co-pays and deductibles. Do not enter visit information on this line, as those units would have been reported elsewhere.

11. **Participant Fees- Not Including Co-pays:** Enter total visits **and revenue earned** for all visits where participant fees, not including co-pays and deductibles, are the primary source of reimbursement. This would include partial payments based on personal ability to pay according to a sliding fee schedule. Also enter visits for those services where no reimbursement through insurance or personal ability to pay was received.

12. **Third Party - Not Paid - Non-Covered Services:** Enter total visits for all visits where you have a contract with the insurance carrier but where insurance will not provide payment due to the particular services provided not being covered by the policy. The provider must document that the clinic or recipient received a denial of payment.

13. **Third Party - Not Paid - Non-Eligible Licensed Staff:** Enter total visits for all visits where insurance will not provide payment due to services being provided by licensed staff determined to not be eligible to provide services under the policy. The provider must document that the clinic or recipient received a denial of payment.

14. **Third Party - Not Paid - Non-Eligible Out of Network:** Enter total visits for all visits where insurance will not provide payment because your agency does not have a contract with that carrier. The provider must document that the clinic or recipient received a denial of payment.

15. **Total Visits (Sum of Lines 1-14):** Total visits: Sum lines 1-14.

16. **Visits Eligible for Uncompensated Care Reimbursement (Sum Lines 11-14):** Visits eligible for Uncompensated Care Reimbursement: Sum visits on lines 11-14.

17. **Uncompensated Care Visits (Line 16) as Percent of Total Visits (Line 15):** The percentage of total visits which are classified as uncompensated care visits.

This schedule is used to report services and supplies provided within ICF/IID programs (Program Codes 0090 and 1090) operated by OPWDD funded service providers. Complete a separate schedule for each site.

NYS CFRS Software Note

- *No data can be entered into this schedule prior to defining your agency and your agency's program/sites in the software.*
- *In the Submission Definition screen, specify all of the agencies that fund/certify your programs. Failure to do so will prohibit the completion of some schedules.*
- *Data in grayed-out fields has previously been entered into other CFR schedules and has been carried forward. If any of the carry-forward information is incorrect, it will need to be changed in the source schedule.*
- *Please refer to Getting Started with NYS CFRS Software in Section 9.0 for more details.*

Header Section

Agency Name: The name of the organization (service provider).

Agency Code: The five-digit code assigned to the organization (service provider).

Site Address: The full address (street, city, state and zip code) of the site.

Operating Certificate Number: The site operating certificate number.

Service Type

For each service type or supply, select the box in either Column 1, 2 or 3. If Column 2 or 3 is selected, show the associated dollar amount in Column 4.

Column 1 – "Exclusively Purchased w/Medicaid Card": Select the box in Column 1 to report a service type or supply purchased exclusively with resident Medicaid cards. If this column is blacked out, the service type or supply cannot be purchased with resident Medicaid cards.

Column 2 – "Exclusively Purchased by ICF": Select the box in Column 2 to report a service type or supply that is always purchased by the ICF and funded via the ICF rate reimbursement. If Column 2 is selected, report the total amount the ICF expended for the service type or supply in Column 4. If Column 2 is blacked out, ICF rate reimbursement cannot be used to purchase the particular service type or supply.

Column 3 – "ICF Purchases Made Only Where MA (Medicaid) Card Did Not Cover Items": Select the box in Column 3 to report a service type or supply generally purchased with resident Medicaid cards but for which, due to Medicaid coverage limits, the ICF incurred some cost. If Column 3 is selected, report in Column 4 only the dollar amount of ICF purchases funded via ICF rate reimbursement.

Column 4 – "ICF Purchase Amount Associated with Column 2 or 3": Use Column 4 to report dollar amounts for Column 2 or Column 3. If Column 3 was selected, report only the dollar amount of ICF purchases funded via ICF rate reimbursement, in Column 4.

Notes:

1. For therapy services, please use the following definitions in completing the chart:

   - Consultation – Practitioner provides training, oversight and direction to direct care staff.
   - Direct Service – Practitioner directly treats people with disabilities.
   - Nursing – Excludes medical services provided by a nurse practitioner.

2. If either Column 2 or Column 3 is checked for line 6 – Other Medical Supplies, please complete Schedule OPWDD-2 for each site as well.

3. Lines 38 through 41 should only be completed if this site is funded for Day Services within the ICF/IID Rate.

4. For "Other" lines 25 and 37:
   The line detail must be entered into the worksheet if Column 1 is selected for lines 25 and/or 37. The line detail and the detail value must be entered into the worksheet if Column 2 is checked for line 25. To activate the detail worksheet for either of these two lines, click on the corresponding line of Column 4 to display the line detail box. Open the worksheet by selecting that box or by double clicking the line field itself.

This schedule is used to report medical supplies that are included on the CFR. Complete this schedule only if Column 2 or 3 was selected on line 6 (Other Medical Supplies) of Schedule OPWDD-1. A separate schedule must be completed for each certified site.

NYS CFRS Software Note

- *No data can be entered into this schedule prior to defining your agency and your agency's program/sites in the software.*
- *In the Submission Definition screen, specify all of the agencies that fund/certify your programs. Failure to do so will prohibit the completion of some schedules.*
- *Data in grayed-out fields has previously been entered into other CFR schedules and has been carried forward. If any of the carry-forward information is incorrect, it will need to be changed in the source schedule.*
- *Please refer to Getting Started with NYS CFRS Software in Section 9.0 for more details.*

Header Section

Agency Name: The name of the organization (service provider).

Agency Code: The five-digit code assigned to the organization (service provider).

Operating Certificate Number: The operating certificate number.

Medicaid Provider Agreement Number: The Medicaid provider agreement number issued by the New York State Department of Health.

Program Type and Code: The type of program and the corresponding code as listed in Appendix G.

County Code: The county code where the program/site is located using the applicable code listed in Appendix C.

Medical Supplies Included: Indicate which medical supplies were included in the amount reported on Column 4, line 6 (Other Medical Supplies) of schedule OPWDD-1.

Medical Supplies Not Included: Indicate which medical supplies were not included in the amount reported on Column 4, line 6 (Other Medical Supplies) of schedule OPWDD-1.

Note: This column is only on the OPWDD-2 form. It is not included in the CFRS software.

This schedule is used to detail property reimbursement and the relating expenses that have been reported on Schedule CFR-1 for the following programs:

- *Day Treatment (Program Codes 0200 and 0202)*
- *HCBS Group Day Habilitation Service (Program Codes 0204 and 0205)*
- *HCBS Site Based Prevocational Services (Program Code 0227)*
- *ICF/IID (Program Codes 0090 and 1090)*

NYS CFRS Software Note

- *No data can be entered into this schedule prior to defining your agency and your agency's program/sites in the software.*
- *In the Submission Definition screen, specify all of the agencies that fund/certify your programs. Failure to do so will prohibit the completion of some schedules.*
- *Data in grayed-out fields is a calculation or has previously been entered elsewhere in the CFR and has been carried forward. If any of the carry-forward information is incorrect, it will need to be changed in the source schedule.*
- *Please refer to Getting Started with NYS CFRS Software in Section 9.0 for more details.*

Header Section

Agency Name: The name of the organization (service provider).

Agency Code: The five-digit code assigned to the organization (service provider).

Detail Section

Program Code: The type of program and the corresponding code as listed in Appendix G.

Operating Certificate Number: The operating certificate number of the program/site. For Prevocational Services, use the identifying number from the DOH provided schedule.

Program/Site Address: The number, street, city, and zip code of the program/site.

NOTE: Column 3 indicates the CFR-1 line number on which the expense related to the revenue item from Column 1 is expected to be reported. Please note that the CFR-1 line may include expenses for items that are not related to the revenue item in Column 1. (For instance, CFR-1 Line 49 may include the lease expense for program administrative space. The portion of CFR-1 Line 49 related to this program administrative expense should **not** be included in Column 2 on OPWDD-5). Only include in Column 2 the expense from CFR-1 that directly relates to the revenue reported in Column 1.

Lease/Rental-Real Property:

In Column 1, report the reimbursement per the DOH provided schedule.
In Column 2, report the expense relating to Column 1 that is reported on CFR-1 line 49.

* In Column 5, explain the difference between Column 1 and 2 using the worksheet. The software includes the following pre-defined entries:

  Non-Funded Expense
  Over-Funded Expense
  Timing Difference
  Retroactive Property Adjustment

Depreciation-Building/Principal:

In Column 1, report the reimbursement per the DOH provided schedule.
In Column 2, report the expense relating to Column 1 that is reported on CFR-1 line 51.

* In Column 5, explain the difference between Column 1 and 2 using the worksheet. The software includes the following pre-defined entries:

  Non-Funded Expense
  Over-Funded Expense
  Timing Difference
  Reimbursement Based on Debt Service
  Retroactive Property Adjustment

Depreciation-Improvements/Leasehold Improvements:

In Column 1, report the reimbursement per the DOH provided schedule.
In Column 2, report the expense relating to Column 1 that is reported on CFR-1 line 50 and 52.

* In Column 5, explain the difference between Column 1 and 2 using the worksheet. The software includes the following pre-defined entries:

  Non-Funded Expense
  Over-Funded Expense
  Timing Difference
  Retroactive Property Adjustment

Mortgage Interest:

In Column 1, report the reimbursement per the DOH provided schedule.
In Column 2, report the expense relating to Column 1 that is reported on CFR-1 line 53.

* In Column 5, explain the difference between Column 1 and 2 using the worksheet. The software includes the following pre-defined entries:

  Non-Funded Expense
  Over-Funded Expense
  Timing Difference
  Retroactive Property Adjustment

Short Term Loan Interest:

In Column 1, report the reimbursement per the DOH provided schedule.
In Column 2, report the expense relating to Column 1 that is reported on CFR-1 line 51.

* In Column 5, explain the difference between Column 1 and 2 using the worksheet. The software includes the following pre-defined entries:

  Non-Funded Expense
  Over-Funded Expense
  Timing Difference
  Expense Reported as Depreciation
  Retroactive Property Adjustment

Other Loan Interest:

In Column 1, report the reimbursement per the DOH provided schedule.
In Column 2, report the expense relating to Column 1 that is reported on CFR-1 line 53.

* In Column 5, explain the difference between Column 1 and 2 using the worksheet. The software includes the following pre-defined entries:

  Non-Funded Expense
  Over-Funded Expense
  Timing Difference
  Retroactive Property Adjustment

Start-Up Amortization:

In Column 1, report the reimbursement per the DOH provided schedule.
In Column 2, report the expense relating to Column 1 that is reported on CFR-1 line 58.

* In Column 5, explain the difference between Column 1 and 2 using the worksheet. The software includes the following pre-defined entries:

  Non-Funded Expense
  Over-Funded Expense
  Timing Difference
  Retroactive Property Adjustment

CO-OP/Condo Fees:

In Column 1, report the reimbursement per the DOH provided schedule.
In Column 2, report the expense relating to Column 1 that is reported on CFR-1 line 62.

* In Column 5, explain the difference between Column 1 and 2 using the worksheet. The software includes the following pre-defined entries:

  Non-Funded Expense
  Over-Funded Expense
  Timing Difference
  Retroactive Property Adjustment

Other (Ex. Real Estate Taxes):

In Column 1, report the reimbursement per the DOH provided schedule.
In Column 2, report the expense relating to Column 1 that is reported on CFR-1 line 56 or 62.

* In Column 5, explain the difference between Column 1 and 2 using the worksheet. The software includes the following pre-defined entries:

  Non-Funded Expense
  Over-Funded Expense
  Timing Difference
  Retroactive Property Adjustment

DASNY Debt Service:

In Column 1, report the reimbursement per the DOH provided schedule.
In Column 2, report the expense relating to Column 1 that is reported on CFR-1 line 51 or 59.

* In Column 5, explain the difference between Column 1 and 2 using the worksheet. The software includes the following pre-defined entries:

  Timing Difference

DASNY OPWDD Fee:

In Column 1, report the reimbursement per the DOH provided schedule.
In Column 2, report the expense relating to Column 1 that is reported on CFR-1 line 60.

* In Column 5, explain the difference between Column 1 and 2 using the worksheet. The software includes the following pre-defined entries:

  Timing Difference

Dormitory Authority Fee:

In Column 1, report the reimbursement per the DOH provided schedule.
In Column 2, report the expense relating to Column 1 that is reported on CFR-1 line 60.

* In Column 5, explain the difference between Column 1 and 2 using the worksheet. The software includes the following pre-defined entries:

  Timing Difference

* The entries in Column 5 are constructed through the use of a worksheet in CFRS software. Items to be included in Column 5 must be entered with the clarifying detail in the worksheet. When the worksheet is saved, the total is transferred onto this column. Please refer to the Online HELP feature in the CFRS software for more information on worksheets. This Online HELP feature is available from any CFRS screen. Please note that the total of the worksheet entries for each line must match the amount indicated in Column 4 of the corresponding line or the submission will not validate and have a DCN assigned.

Definitions for Predefined Entries

Non-Funded Expense - Actual expenses above the approved levels
Over-Funded Expense - Reimbursement above the actual expenses

RESERVED FOR FUTURE USE

This schedule is to be completed by all service providers requiring tuition rates from the New York State Education Department for school age (5-21 year olds) and preschool (3-4 year olds) programs. This schedule should also be completed by service providers operating infant (0-2 year olds) programs (report FTE enrollment). In addition, report FTE enrollment for students receiving 1:1 aide services in a separate column (Program Code 9230) on this schedule. If the student receiving 1:1 aide services receives the 1:1 aide services for less than the full day or for less than the full enrollment period, the student FTE reported in the 1:1 aide column (9230) must be prorated accordingly. The 1:1 aide FTE enrollment reported in the Special Education program should be calculated in accordance with Section 175.6 of the Commissioner's regulations.

NYS CFRS Software Note

- *No data can be entered into this schedule prior to defining your agency and your agency's program/sites in the software.*
- *In the Submission Definition screen, specify all of the agencies that fund/certify your programs. Failure to do so will prohibit the completion of some schedules.*
- *Data in grayed-out fields has previously been entered into other CFR schedules and has been carried forward. If any of the carry-forward information is incorrect, it will need to be changed in the source schedule.*
- *Please refer to Getting Started with NYS CFRS Software in Section 9.0 for more details.*

July-June Service Providers

Service providers that file a July-June CFR are to report actual program and enrollment data for the July-June fiscal year by program (one program per column).

January-December Service Providers

Service providers that file a January-December CFR are to separate actual program and enrollment data for the January-December calendar year into two 6 month columns (January-June; July-December). The July-December data should further be broken down by summer (July-August) and school year (September-December). **Please refer to Section 3.0 to identify your agency's reporting period.**

General Rules for Completing Schedule SED-1

A. The following applies for Program Codes 9000-9014, 9020-9021, 9030-9038, 9039, 9100-9109, 9115-9119, 9160-9163, 9164, 9165-9169, 9180-9185, 9230, 9260, 9279, 9300 and 9135:

1. "Enrollment" means the student is physically present or legally absent from the special education program in accordance with Section 175.6 of the Commissioner's Regulations.

2. A student is considered to be enrolled (and thus in attendance) for reimbursement purposes until the student is discharged in accordance with the Education Commissioner's Regulations. All schools must maintain written evidence of reasons for each student's absences, of attempts to reduce extended absences of students for reasons other than illness, and of attempts to determine the reason for all absences when the reasons for all absences cannot be obtained.

3. A student is counted as full-time (1.000 FTE) unless admitted after the start of the school year or discharged before the end of the school year or determined to be illegally absent.

4. Full-time equivalent (FTE) enrollment for students enrolled less than the maximum period of enrollment, is calculated as follows:

- Determine the number of weeks in the full-time programs (10-month school year and 2-month summer programs are calculated separately.*) Include vacations and holidays when calculating the number of weeks in the full-time program and, when applicable, as weeks enrolled.

- Determine the number of weeks the child is actually enrolled. Three consecutive days of enrollment within the same week shall be equivalent to one week of enrollment, provided that no more than four weeks of enrollment may be counted in any calendar month.* When counting the total number of weeks in the summer program, you may count more than four weeks in a month.

- Determine the FTE to three decimal places (do not round) by using the proportion between the actual number of weeks a student is enrolled divided by the number of weeks in the full-time program.

5. **Preschool Partial Day Program**:
A base of five hours per day is used for all Preschool Center based programs. The student FTE enrollment for any Preschool Center based program that operates less than five hours a day must be prorated using the ratio: Program Hours Per Day/5.0 Hours Per Day. For example: 2.5 hours/5.0 hours = .500 FTE.

Example: Below are the total enrollment FTE calculations for 25 students enrolled for the full 10-month school year using various program lengths:

* The beginning and ending months are analyzed separately to determine the number of weeks. Each of the full months in between the beginning and ending months are counted as four weeks each.

Program Length	Fractional Equivalent for 1.000 FTE		FTE Base		Prorated FTE to be Reported
5 hours/day	5/5	x	25.000	=	25.000
4 hours/day	4/5	x	25.000	=	20.000
3 hours/day	3/5	x	25.000	=	15.000
2.5 hours/day	2.5/5	x	25.000	=	12.500
5.5 hours/day	5/5**	x	25.000	=	25.000

** Programs in excess of 5.0 hours/day will be considered 5.0 hours/day for student FTE calculation purposes.

B. The following applies for Program Codes 9135-9139 and 9200-9229: FTE enrollment should be reported in accordance with Section 175.6 (a) (1) and (2) of the Commissioner's Regulations.

Applying these regulations to a SEIT program would require a SEIT student's FTE enrollment be counted for reporting purposes only as a 1.0 FTE when the student is enrolled for the entire 10 month program or 1.0 when enrolled for the entire July-August program. The FTE is prorated for both the 10 month and 2 month programs if the student is enrolled for less than the full 10 month instructional school calendar or less than the full July-August instructional calendar.

For example SEIT Instructional Calendar for 10 mos. is 38 weeks and students is enrolled for 20 weeks (student started in Feb. vs. Sept.) the FTE would be 20/38 or .52 FTE. This enrollment information is not used in direct calculation of SEIT half hour rates.

C. The following are examples of FTE calculations for January to December service providers:

Total Number of Weeks in each Full-Time Program:

A. September 8, 1997 - June 19, 1998 = 38 weeks

B. July 6, 1998 - August 12, 1998 = 6 weeks in summer session

C. September 7, 1998 - June 16, 1999 = 39 weeks

Student Enrolled:

A. January 5, 1998 - June 10, 1998 (1997/98 school year) = 22 weeks in period

B. July 6, 1998 - August 5, 1998 (1998 summer session) = 5 weeks in period

C. September 21, 1998 - December 23, 1998 (1998/99 school year) = 14 weeks in period

School Age Program:

Example AA 1997/98 School Year	=	22 weeks/38 weeks	=	.578 FTE
Example BB 1998 Summer Session	=	5 weeks/6 weeks	=	.833 FTE
Example CC 1998/99 School Year	=	14 weeks/39weeks	=	.358 FTE

Preschool Program (2.5 hrs/day)

Example AA:	.578 FTE	x	2.5 hrs/day / 5.0 hrs/day	=	.289 FTE
Example BB:	.833 FTE	x	2.5 hrs/day / 5.0 hrs/day	=	.416 FTE
Example CC:	.358 FTE	x	2.5 hrs/day / 5.0 hrs/day	=	.179 FTE

Instructions for Schedule SED-1

1. **Enrollment by Funding Source (Lines 100-107)**: Enter the full-time-equivalent enrollment by funding source. These enrollment figures should correspond to the tuition revenues reported on lines 69 and/or 88-92 and/or line 94 of Schedule CFR-1.

2. **Total by Funding Source (Line 108)**: Enter the sum of lines 102-107. Do not include line 100 or line 101.

3. **Number of Days in Session (Line 109) - July-June Year:** Enter the number of days in the full-time program during the September-June school year, and the number of days in the full-time program during the preceding July and August if the program was approved to operate during that period. The September-June school year must be at least 180 days. The July-August summer program must report a minimum of 30 days.

   Number of Days in Session (Line 109) - January-December Year: Enter the number of days in the full-time program during January-June in the school year column on the first set of columns. On the second set of columns, enter the number of days in the full-time program during July and August in the summer column and the number of days in the full-time program for September-December in the school year column.

4. **Care Days (Line 110)**: Multiply the total full-time-equivalent program enrollment by funding source (from line 108) by the number of session days (from line 109) to calculate the total number of care days. Round the care days to the nearest whole number. Calculate the number of care days separately for the school year and for the summer.

5. **Mandated Special Education Itinerant Service (also known as SEIT) Units of Service (Line 111):** Report billable units (½ hour units) on the basis of enrollment as mandated by student's IEPs per Section 200.9(ix)(d) of the Regulations of the Commissioner of Education. This information was previously reported on Schedule CFR-1, line 13. The entry on line 111 is constructed through the use of a worksheet in the CFRS software. Items to be included on this line must be entered with the clarifying detail in the worksheet and include for each county that is billed by the SEIT provider: the county name and the IEP mandated ½ hour SEIT units of service for that county. When the worksheet is saved, the totals are transferred onto line 111. For example:

	Summer	School Year
County Name:	Dutchess	Dutchess
Mandated Units of Service:	167	835
County Name:	Putnam	Putnam
Mandated Units of Service:	205	1,047
County Name:	Westchester	Westchester
Mandated Units of Service:	1,462	7,310

6. **Actual Special Education Itinerant Service (also known as SEIT) Units Provided (Line 115):** Enter the actual IEP mandated ½ hour units of service provided for all Special Education Itinerant Services. The entries for line 115 are constructed through the use of a worksheet in CFRS software. Items to be included on this line must be entered with the clarifying detail in the worksheet and include for each county that is billed by the SEIT provider: the county name and the actual IEP mandated ½ hour SEIT units of service provided for that county. When the worksheet is saved, the totals are transferred onto line 115. For example:

	Summer	School Year
County Name:	Dutchess	Dutchess
Actual SEIS or SEIT Units Provided:	162	798
County Name:	Putnam	Putnam
Actual SEIS or SEIT Units Provided:	194	985
County Name:	Westchester	Westchester
Actual SEIS or SEIT Units Provided:	1,294	6,884

The following section applies only to preschool and school-age center-based programs. Do not use this section for infant programs, evaluation programs or SEIT programs.

7. **Approved Classroom Ratio (Lines 201, 301, 401, 501, 601, 701, 801 and 901):** For each program, enter the approved classroom ratio from your SED program approval letter (i.e., 6 disabled students approved to be in a classroom with one special education teacher and one teacher aide would have an approved classroom ratio of 6:1:1).

   Note: For Special Class in an Integrated Setting programs, <u>do not include non-disabled students in your ratio</u>. For example: For a program approved as 15:1:2 with 1 special education teacher and 1 paraprofessional for 7 disabled students and 1 paraprofessional for 8 non-disabled students, report the ratio as 7:1:1 (not 15:1:2).

   Enter the ratios for both the summer and school year. Enter only ratios that are approved and currently operating. If your program has multiple approved classroom ratios, use lines 201, 301, 401, 501, 601, 701, 801 and 901 to report these additional ratios. Do not include 1:1 teacher aides in your ratio. Do not include non-disabled students in your ratio.

8. **Number of Classrooms (Lines 202, 302, 402, 502, 602, 702, 802 and 902):** For each program, enter the weighted average number of classrooms operated for the approved classroom ratio reported on lines 201, 301, 401, 501, 601, 701, 801 and 901 for the summer and school year. If your program has multiple approved classroom ratios, report the weighted average number of classrooms for those additional ratios on lines 202, 302, 402, 502, 602, 702, 802 and 902. Please refer to the following examples:

   1) **Full Day:** 3 full day classrooms operated for 10 months and 2 full day classrooms operated for 4 months during the school year at a ratio of 6:1:1, the weighted average number of classrooms for that ratio would be: ((3 x 10) + (2 x 4))/10 = 3.8.

   2) **Half-day:** Half-day programs that operate in a classroom used only in the A.M. or P.M. should count this as one classroom. Half-day programs that operate in a classroom used both in the A.M. and P.M. should count this as two classrooms. In instances where the A.M. session classroom is used by one program and the P.M. session classroom is used by a different program, each program counts the classroom as 1.0 in the appropriate program code.

      Examples:

      a) 2 half-day (9115) classrooms operated in the A.M. for 10 months and 1 half day (9115) classrooms operated in the A.M. for 7 months during the school year at a ratio of 12:1:2. The classrooms were vacant in the P.M. The weighted average numbers of classrooms for that ratio would be: ((2x10) + (1x7))/10 = 2.7

      b) 2 half-day (9115) classrooms operated in the A.M. for 10 months and 2 half day (9115) classrooms operated in the P.M. for 10 months during the school year. All classrooms operated at a ratio of 12:1:4. The weighted average number of classrooms for that ratio would be: ((2 x 10) + (2 x 10))/10 = 4.00

c) 4 half day (9115) classrooms operated in the A.M. for 10 months at a ratio of 6:1:1 and 2 half day integrated classrooms (9165) operated in the P.M. for 10 months and 1 half day integrated classroom (9165) operated for 4 months in the P.M. at a ratio of 6:1:1. The weighted average number of classrooms for that ratio would be:

Program 9115: (4 x 10) /10 = 4.00

Program 9165: ((2 x 10) + (1 x 4)) /10 = 2.4

Consistent with the reporting requirements of full-time equivalent student enrollment for calendar year providers, the weighted average number of classrooms should be reported using the total number of months the program is approved to operate. For example, if your agency operated the following number of classrooms for the specified time period:

a) 2 classes for January – June
1 class for April – June

b) 2 classes for July – August
1 class for August

c) 7 classes for September – December
3 classes for November – December

The weighted average number of classes would be calculated as follows:

a) January – June
[(2 classes x 6 months) + (1 class x 3 months)]/10 months = 1.50 classes

b) July – August
[(2 classes x 2 months) + (1 class x 1 month)]/2 months = 2.50 classes

c) September - December
[(7 classes x 4 months) + (3 classes x 2 months)]/10 months = 3.40 classes

It is important to note that the denominator in these calculations is the total number of months the program was approved to operate, i.e. typically 2 months or 10 months.

9. **Student FTE (Lines 203, 303, 403, 503, 603, 703, 803 and 903):** For each program, enter the total full-time equivalent student enrollment for the number of classrooms reported on lines 202, 302, 402, 502, 602, 702, 802 and 902. Enter the student FTE for the summer and school year. If your program has multiple approved classroom ratios, report the student FTE for those additional classroom ratios on lines 203, 303, 403, 503, 603, 703, 803 and 903. Do not include non-disabled student FTEs.

10. **Total Student FTE (Line 999):** For each program, sum lines 203, 303, 403, 503, 603, 703, 803 and 903 and report the total on line 999. Line 999 should reconcile to line 108 for each program operated.

Note: The RS-2 Schedule is available on the Rate-Setting Unit's Website at www.oms.nysed.gov/RSU under Manuals and Form. The RS-2 Schedule is not required to be submitted.

This schedule is used to determine the capacity, need and productivity of related services for school age and preschool special education programs. Complete this schedule on a July – June basis, even if you are a calendar year CFR filer. Calendar year filers would complete the SED-4 for the previous July to June fiscal year.

NYS CFRS Software Note

- *No data can be entered into this schedule prior to defining your agency and your agency's program/sites in the software.*
- *In the Submission Definition screen, specify all of the agencies that fund/certify your programs. Failure to do so will prohibit the completion of some schedules.*
- *Data in grayed-out fields has previously been entered into other CFR schedules and has been carried forward. If any of the carry-forward information is incorrect, it will need to be changed in the source schedule.*
- *Please refer to Getting Started with NYS CFRS Software in Section 9.0 for more details.*

The following programs (codes) are to be reported. Report each program on a separate schedule:

- 9000-9009 - School Age-Special Class
- 9010-9014 - School Age-Special Class-Half Day
- 9020-9021 - School Age-Children's Residential Project
- 9030-9038 - School Age-Residential Treatment Facility
- 9100-9109 - Preschool-Special Class over 2.5 hours per day
- 9115-9119 - Preschool-Special Class 2.5 hours per day
- 9160-9163 - Preschool-Integrated Special Class over 2.5 hours per day
- 9165-9169 - Preschool-Integrated Special Class 2.5 hours per day
- 9180-9185 - Preschool-Residential Program
- 9200-9229 - Preschool-Related Services Only
- 9039 - 4201 Residential Treatment Facility Education Program
- 9260 - 4201 State Supported Education Program (ages 3-21)
- 9315 - 4204 State Supported Deaf Infant Program (ages 0-2)

Refer to the CFR manual for a definition of each program.

Column 1 "Related Service"

Related services are defined in Section 200.1 (gg) of the Commissioner's Regulations. Report data for speech therapy, physical therapy, occupational therapy, counseling and skilled nursing on the appropriate lines. Report data for all other related services on the line labeled "Other".

Column 2a "Annual Related Service Employee FTE Allocated to Program"

Report the related service employee FTE allocated to the program during the specific time period. . For July/June filers, the FTE for each related service discipline must reconcile to the FTE reported on Schedule CFR-4. For January/December (Calendar) filers, the FTE for each related service discipline must reconcile to the combined FTE reported in the six-month pieces ("FF" from previous year's Calendar CFR) and ("SS" from current year's Calendar CFR) on Schedule CFR-4 related to the school year period reported on SED-4.

Column 2b "Annual Contracted Related Service Hours"

Report the annual hours for each contracted related service type, if applicable. For July/June filers, the annual hours for each related service discipline must reconcile to the "hours paid" reported on Schedule CFR-4A.

Column 3 "Annual Capacity of Related Service Time in Half-Hour Units"

Multiply the FTE in Column 2a by 2600 (52 weeks x 25 program hours per week x 2). Add to that the total number of contracted related service hours during the period (from Column 2b) x 2. For preschool and school age related service only programs (Program Codes 9015 and 9200 through 9229), use an employee standard work week of 35 hours in place of the 25 program hours per week in the above formula.

Column 4a "Annual IEP Mandated Individual Related Service Sessions on All Students' IEPs"

From schedule RS-2, Column 6a – total by therapy type. Report sessions in half-hour blocks of time. Prorate as needed (e.g. 45 minutes = 1.5 sessions, etc.)

Column 4b "Annual IEP Mandated Group Related Service Sessions on All Students' IEPs"

From schedule RS-2, Column 6b – total by therapy type. Report sessions in half-hour blocks of time. Prorate as needed (e.g. 45 minutes = 1.5 sessions, etc.).

Column 4c "Average Number of Students Served in Group"

For each related service, report the average number of students served in a group. This will be an estimate based on the provider's experience during the year. For example, 100 group sessions with an average of 2 students being served in each group would result in 50 related service sessions.

Column 4d "Annual Group Sessions"

Divide Column 4b by Column 4c.

Column 4e "Annual IEP Mandated Half-Hour Related Service Sessions"

Sum Columns 4a and 4d.

Column 5 "Annual IEP Mandated Half-Hour Related Service Sessions Provided"

Report the number of direct service sessions. Direct service is considered to be contact time with the student and does not include pre-session planning or post-session write-up time. The total of RS-2, Column 7a, plus the sum of RS-2, Column 7b, divided by SED-4, Column 4c.

Column 6 "Percentage of Time Related Service Sessions Provided"

Column 5 divided by Column 3.