



Slide 1 - Notes



Goals



- ❖ Introduce providers to the CFR Manual and NYS CFRS software.
- ❖ Provide contact information for where to call the NYS agencies with specific questions not covered during this training session.
- ❖ Help providers become familiar with CFR core, claiming and supplemental schedules.
- ❖ Discuss important policies, principles and rules regarding completion of the CFR.
- ❖ Identify any major changes that have occurred since the 2013 CFR.

Slide 2 - Notes

Contact Information

SED

CFR: 518-474-3227

OMH

CFR: 518-473-3572

State Aid: 518-473-7885

OASAS

CFR: 518-457-5553

State Aid: 518-457-5553

OPWDD

CFR: 518-402-4275

State Aid: 518-402-4321

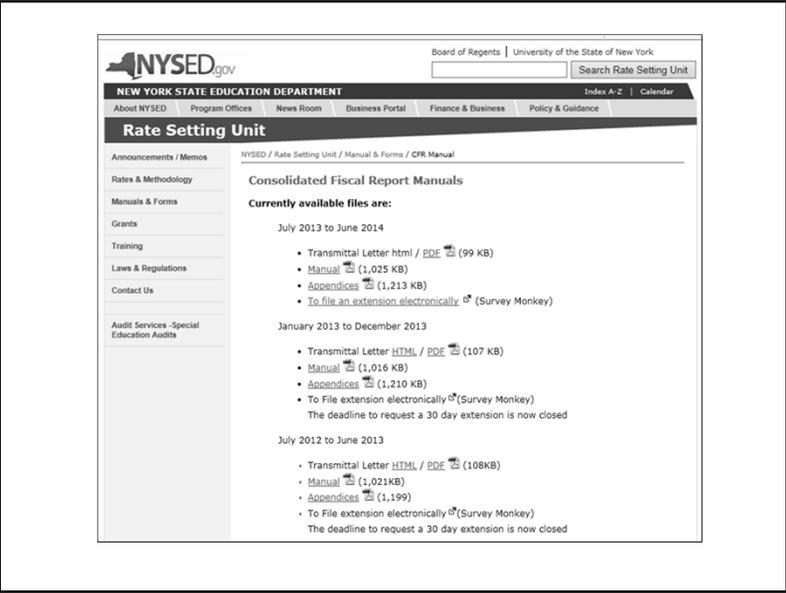
Slide 3 - Notes

The CFR Manual contains:

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

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



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

The CFR is used as:

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

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

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

Methods of Accounting

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

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Methods of Accounting

Full Accrual Accounting Means:

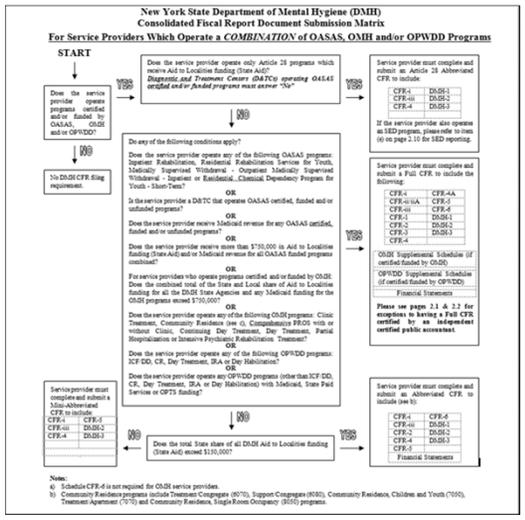
- ❖ Units of service are counted when provided.
- ❖ Revenues are recognized when earned (on date of service basis) not when received.
- ❖ Expenses are recognized when incurred.
- ❖ Asset purchases are depreciated over the useful life of the item if the initial cost is \$5,000 or more and the useful life is two years or more.
- ❖ Salary expense (personal services) are reported in the period earned not in the period the paycheck was issued.

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Submission Requirements CFR Types

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

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- Section 2
 - Section 2.0 of the CFR Manual contains 5 matrices for determining the correct CFR submission type for your agency.
 - Select the applicable matrix and answer a series of 'yes' or 'no' questions to determine the correct CFR submission type to prepare.
 - Section 2.0 also contains notes relating to NYS agency specific reporting requirements and exceptions.

Reporting Periods

- ❖ CFR reporting periods are generally based on the geographic location of a service provider's corporate headquarters.
- ❖ This training covers the January 1, 2014 through December 31, 2014 fiscal reporting period.

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Reporting Periods

- ❖ If your agency also has a contract for one or more programs funded on a period different from your agency's standard CFR reporting period, an additional Abbreviated or Mini-Abbreviated CFR must be completed for the non-standard funding period.
- ❖ The expenses and revenues for programs funded on a non-standard reporting period that fall within the January 1, 2014 through December 31, 2014 period must also be reported in your agency's 2014 CFR.

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



Due Dates



- ❖ The 2014 CFR is due for submission to the applicable NYS Agencies by May 1, 2015.
- ❖ Pre-approved 30-day CFR Extension Requests must be submitted to all affected NYS Agencies by May 1, 2015.
- ❖ With the extension, the new CFR due date will be June 1, 2015.
- ❖ All extension requests must be submitted electronically. Paper copies will not be accepted.
- ❖ The extension request survey can be found at the SED Website

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- OASAS does not allow extensions for submission of final state aid claims. Direct contract and county final claim packages are due no later than May 1, 2015.
- Providers funded through a contract with a county LGU should notify the county when the extension request is submitted.
- The web address for submitting a Pre-approved 30-Day Extension Request is:
 - http://www.oms.nysed.gov/rsu/Manuals_Forms/Manuals/CFRManual/home.html

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



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

County/NYC Submission Requirements for Final Claims

If your agency is funded through an LGU contract, check with the County/NYC for their specific requirements regarding CFR and final claim submissions.



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

Submission Requirements

- ❖ CFRs are prepared using NYS CFRS software and submitted via the Internet.
- ❖ In addition to the Internet submission, copies of the following items must be submitted by the submission due date:
 - A signed copy of CFR-i.
 - A signed copy of schedule CFR-ii or CFR-iiA.
 - A signed copy of CFR-iii.
 - A copy of independently audited provider financial statements (not required for Article 28 Abbreviated CFRs and Mini-Abbreviated CFRs).

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

IMPORTANT

- ❖ Copies of all required certification schedules **must** be sent directly to the appropriate NYS Agencies.
- ❖ OMH and SED require that paper copies of signed certification schedules be mailed to the designated bureau or unit in Albany.
- ❖ OASAS and OPWDD will accept emailed PDF copies or snail-mailed paper copies of all required certification schedules. Please see Section 2 of the 2014 CFR Manual for specific instructions.

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Submission Requirements

- ❖ Beginning with the 2014 fiscal reporting period for calendar filers, provider financial statements will be submitted electronically as PDF files through the CFR upload process.
- ❖ Prior fiscal reporting period financial statements can also be submitted electronically now as well.
- ❖ Providers unable to submit financial statements in this manner **must** get **prior** approval to mail paper copies of their financial statements from all applicable NYS Agencies.
- ❖ It is expected that consolidated financial statements will be submitted when available.

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

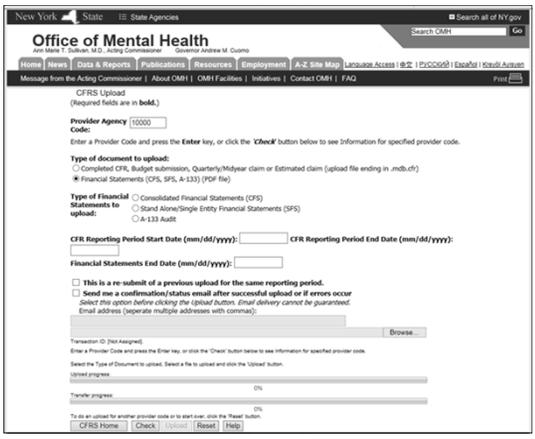
Financial Statements

- ❖ CPA audited financial statements should correspond to the CFR reporting period if possible.
- ❖ If your agency's corporate fiscal year is different than the CFR reporting period, submit financial statements for the most recently completed corporate fiscal year.
- ❖ The end date of off-cycle financial statements submitted must be between January 1, 2014 and December 31, 2014.

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- All of the NYS Agencies expect that comparative financial statement will be prepared and submitted.

Financial Statements Upload Screen



Slide 20 - Notes

- Beginning with the 2014 fiscal reporting period PDF copies of provider audited financial statements will be uploaded through the OMH CFRS web portal.

NYS CFRS Software

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



Slide 21 - Notes

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

NYS CFRS Software

- ❖ Common software platform for the four CFR state agencies.
- ❖ Requires entry of agency information and program site information.
- ❖ Only program codes and funding source codes valid for the CFR reporting period can be used.
- ❖ Software is updated twice a year.

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NYS CFRS Software

- ❖ NYS CFRS Software allows a single version of the software to be used for current and prior reporting periods.
- ❖ The single version of the software can be used for both calendar and July-June fiscal reporting periods.
- ❖ Version 24.0 of NYS CFRS Software **must** be used for completing CFRs and final State Aid claims for the January 1, 2014 through December 31, 2014 fiscal reporting period.

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- It's hoped that version 24.0 of the NYS CFRS software will be available by mid-February 2015.

NYS CFRS Software Document Control Number (DCN)

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

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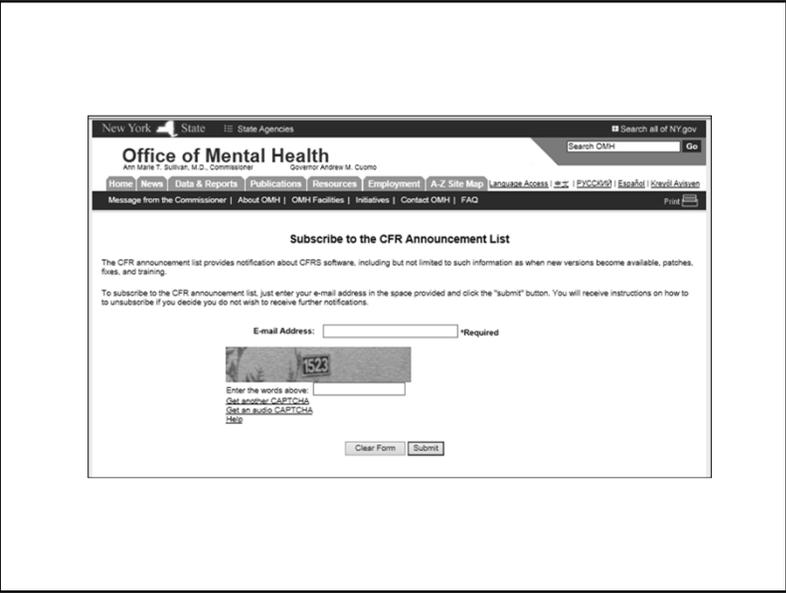
- Submitted copies of signed certification pages must have the same DCN as the uploaded CFR document.
- Submission of revised CFRs means new signature pages must be submitted with the new DCN.

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

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- Table of Contents screen.



Slide 27 - Notes

- CFR Announcement Mailing List sign-up screen.

NYS CFRS Software Help Desk

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

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

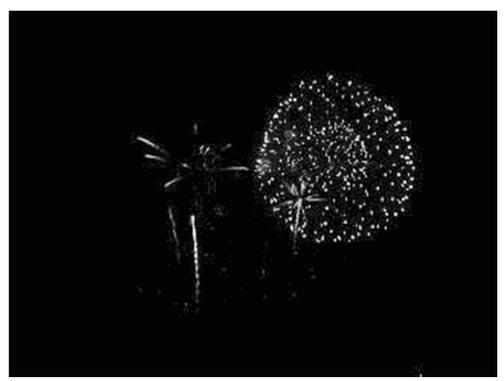
Tips on Financial Record Keeping

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

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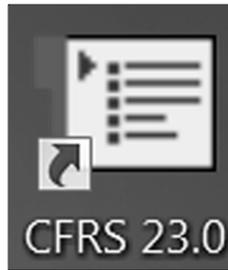
- Program descriptions and unit of service definitions can be found in Appendices E – H.
- A list of some but not all non-allowable costs can be found in Appendix X.

It's Time to Do the CFR!



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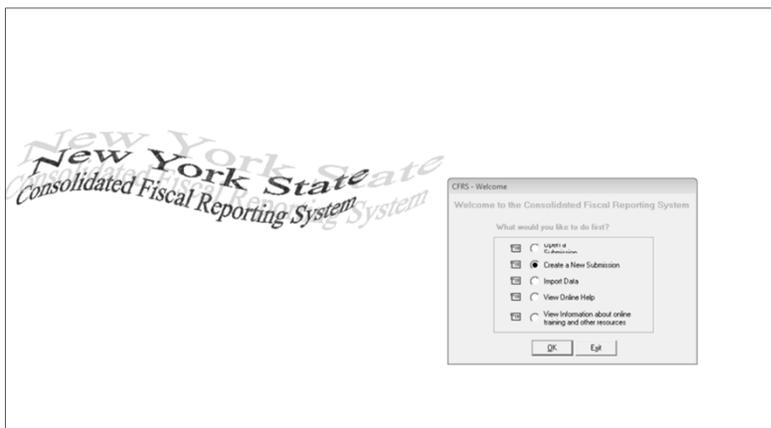
NYS CFRS Software Icon



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- After downloading the NYS CFRS software an icon is placed on the computer desktop.
 - 2014 NYS CFRS software version will reflect "CFRS 24.0" in the center of the icon.
 - To open the software application, click on the icon.
 - If there are problems opening the software try right clicking the icon and select "Run as Administrator" from the list of options.
-

CFRS Welcome



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

CFRS New Submission

CFRS New Submission

Submission definition

Submission Type:

State Agencies: Abbreviated Article 29 Abbreviated Budget Estimated Claim Full More Abbreviated

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

Reporting Period: From: 1/1/2013 To: 12/31/2013

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

Slide 33 - Notes

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

CFRS New Submission

CFRS New Submission

Submission definition

Submission Type:

State Agencies: OASAS OPA/O DASAS Full More Abbreviated

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

Reporting Period: From: 1/1/2013 To: 12/31/2013

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

Slide 34 - Notes

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

CFRS Provider Agency Detail

Current submission definition: Reporting Period: 1/1/2014-12/31/2014
 Submission Type: Full
 Provider Agency Code: 10000

State agencies: GAS, OPWDD, GASAS, SED

No	Provider agency Code	Provider agency Name	Submission type	Reporting From	Reporting To	Type	State Agencies	Us
1	10000	Any Agency	Full	1/1/2014	12/31/2014	C	GASAS,OPWDD,SED	

The current submission has the following Provider agency details

Provider Agency: 10000
 Address 1: 24 Phillips St
 Address 2:
 City: Syracuse
 State: New York
 County: Onondaga 34
 Type of ownership: [Not for Profit]
 School code: 0102050555
 Federal employer ID: 01-2345678
 State: New York
 Zip: 13211-2319
 From: 01/01/2014
 To: 12/31/2014

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

Save Close

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- Data entry fields with bolded field titles are required fields and data must be entered (NOTE: the School Code field is for use by providers submitting CFRs that include SED programs).
- New for the 2014 fiscal reporting period, the period covered by provider audited financial statements must be entered.
- Dates entered will determine whether CFR-ii or CFR-iiA will be used for CPA certification of Full CFR submission types.
- When using the import function all data elements will be populated except Certified Financial Statement Reporting Period.
- Click "Save" to proceed.

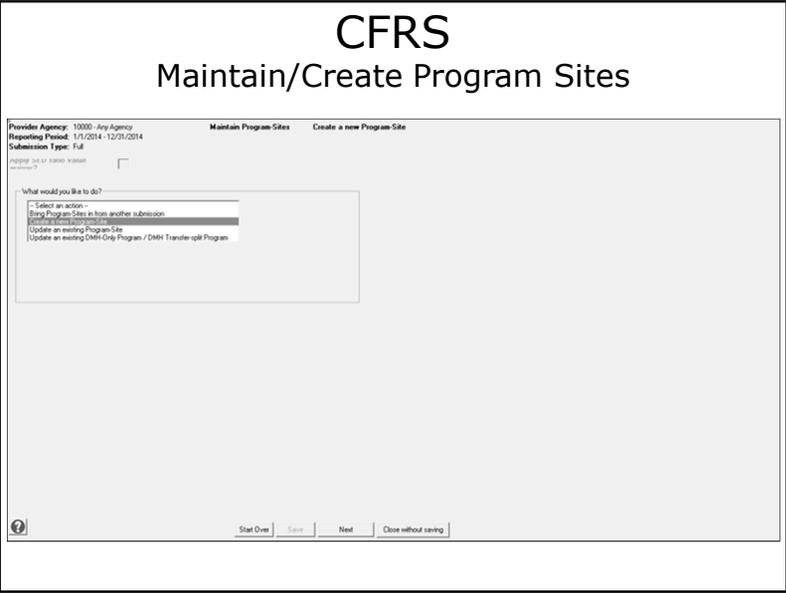
Agency Definition Information

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

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

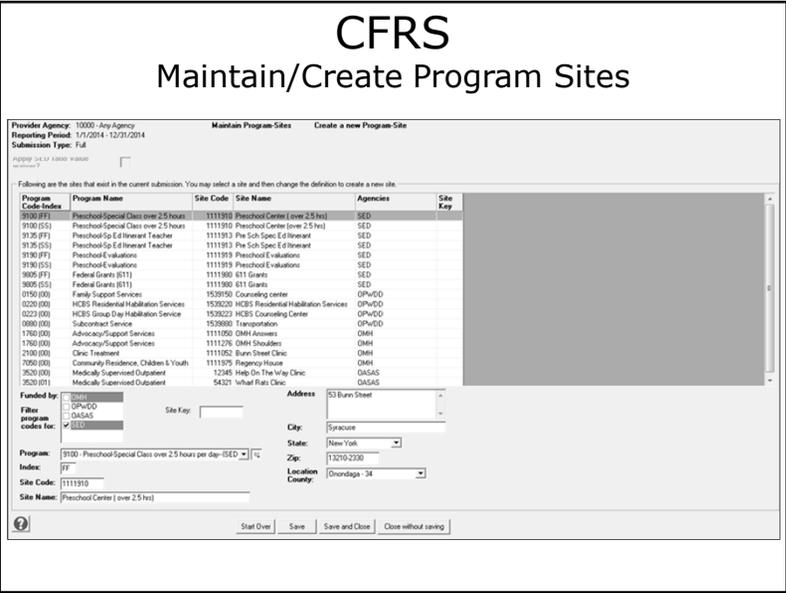
Slide 36 - Notes

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



Slide 37 - Notes

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



Slide 38 - Notes

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

Program Site Definition Information

- To complete your CFR you will need the following information about your agency's program sites:
- ❖ The types of programs your agency operates.
 - ❖ Which NYS Agency(ies) certifies and/or funds the programs to be reported.
 - ❖ The 4 digit program code and 2 digit index for each program site operated.
 - ❖ The Program Site Identification Number (Site Code) for each program site operated. Please refer to page 8.2 of the CFR Manual for more information.
 - ❖ The street address for each program site operated.
 - ❖ The county in which each defined program site operates.

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- This information can also be imported from another submission.

SED Program Code Indexes

- ❖ For SED programs reported in calendar year CFRs the following program code indexes should be used where appropriate:
 - SS January - June 6-month period
 - FF July - December 6-month period
 - CC January - December 12-month period
 - YY July - June 12-month period
 - MM Other SED approved period

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

CFRS Navigation Box

Full



Abbreviated



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

Certification/Signature Pages

CFR-i (All CFR Types)

Identifying information and Certification by CEO

CFR-ii or CFR-iiA (Full CFR only)

Certification by Independent CPA

CFR-iii (All CFR Types)

Certification by Agency (if funded through a direct contract)

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

Slide 42 - Notes

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

CFR-i Agency Identification and Certification Statement

Provider Agency: 10000 - Any Agency SCHEDULE: 1/1/2014 - 12/31/2014 Agency Identification and Certification Statement
 Reporting Period: 1/1/2014 - 12/31/2014 CFR - 146/AA/18 Independent Accountant's Report - Valarley Agency or County Gov't
 Submission Type: Full County/NYC Certification Statement

CFR-i | CFR-ii/AA | CFR-ii

ITEM DESCRIPTION	Value
Provider Agency Name	Any Agency
Provider Agency Address Line 1	24 Phillips St.
Provider Agency Address Line 2	
Provider Agency City	Syracuse
Provider Agency State	New York
Provider Agency Zip Code	13211-2219
Provider Agency Code	
Provider Agency County	Orangeta
School Code	01020609595
Provider Ownership Type	Not for Profit
Please check the box if the agency address changed from the prior reporting period.	<input type="checkbox"/>
FEDERAL EMPLOYER ID NUMBER	01-2445678
Certified Financial Statement Period Start Date	01/01/2014
Certified Financial Statement Period End Date	12/31/2014
Contact Country Title	CEO
Contact First Name	Sally
Contact Last Name	Sanders
Contact Telephone Number	315-555-7778 Ext. 123
Contact Title	Controller
Contact E-mail Address	rsanders@anyagency.com
Contact Fax Number	315-555-4242 Ext. _____
Please check the box if the person to contact changed from the prior reporting period.	<input type="checkbox"/>
Date Signed	04/12/2015
Director Country Title	Ms.
Director First Name	Mary
Director Last Name	Reynolds
Director Title	Executive Director
Director Phone Number	315-555-7778 Ext. 133
Chief Executive Officer E-mail Address	msreynolds@anyagency.com
Please check the box if the Chief Executive Officer changed from the prior reporting period.	<input type="checkbox"/>
Claims Contact Country Title	Ms.
Claims Contact First Name	Sally

Slide 43 - Notes

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

CFR-i Agency Identification and Certification Statement

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

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- Page 1 of the sample.

CFR-ii/iiA Accountant's Report

Provider Agency: 10000 - Any Agency SCHEDULE Agency Identification and Certification Statement
 Reporting Period: 1/1/2014 - 12/31/2014 CFR - VA/VA/VA Independent Accountant's Report - Voluntary Agency or
 Submission Type: Full County/NYC Certification Statement

CFR ii CFR iiA | CFR iii

ITEM DESCRIPTION	Value
Date of report (Enter date of the audit report on the financial statements)	09/07/2013
CPA Name	Charles Salerno
CPA Address Line 1	Salerno's Company CPAs
CPA Address Line 2	66 Wall Street
CPA City	Hoboken
CPA State	NY
CPA Zip Code	13320
CPA Telephone Number	315.222.3535 Ext
Date CFR signed	04/11/2015
CPA Firm Reg. Number	1234567

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

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

CFR-ii/iiA Accountant's Report

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

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

CFR-ii/iiA Accountant's Report

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

Schedule CFR-iiA

or

a Compliance Review

Please see Appendix CC for more information on Compliance Reviews.

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CFR-iii County/New York City Certification Statement

Provider Agency: 10000 - Any Agency SCHEDULE Agency Identification and Certification Statement
 Reporting Period: 1/1/2014 - 12/31/2014 CFR - ii/iiA/ii Independent Accountant's Report - Voluntary Agency or County Gov't
 Submission Type: Full County/NYC Certification Statement

CFR-ii | CFR-iiA | CFR-iiA |

ITEM DESCRIPTION	Value
Local Governmental Unit	
LGU Date	
Title (Service Provider's Chief Executive Officer)	Executive Director
Title (LGU's Chief Fiscal Officer)	
CEO Date	04/12/2015
LGU CFO Date	
CEO First Name	May
CEO Last Name	Reynolds
LGU CFO First Name	
LGU CFO Last Name	

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

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

CFR-iii

County/New York City Certification Statement

- ❖ The CFR-iii **must** be completed if Aid to Localities funding (State Aid) is received through a local county contract or a direct contract with a DMH State Agency.
- ❖ If funded through a direct contract the Executive Director/CEO **must** sign the far left certification statement.
- ❖ If funded through a local county contract, the far left certification **must** be signed by your Executive Director/CEO **and** the far right certification statement must be signed by the county Director of Community Mental Health Services.

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- Page 4 of the sample.
- Not required for providers operating only rate-based and/or unfunded programs.
- Provider agency CEOs sign on the line designated “For Voluntary Local Service Provider.”
- For LGUs the far left certification statement must be signed by the County Treasurer on the line designated “For County/City Local Service Provider” and the Director of Community Mental Health Services signs the far right certification statement.

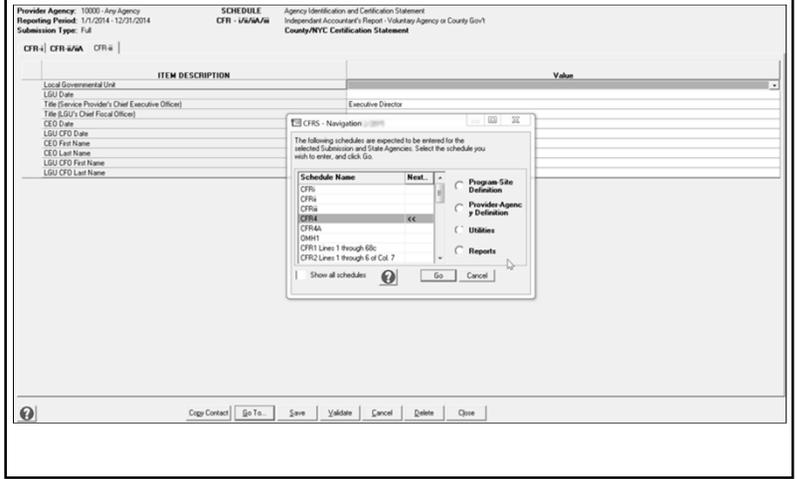
CFR-iii

County/NYC Certification Statement

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

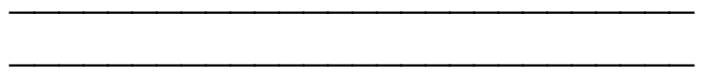
Slide 50 - Notes

CFRS Navigation Box

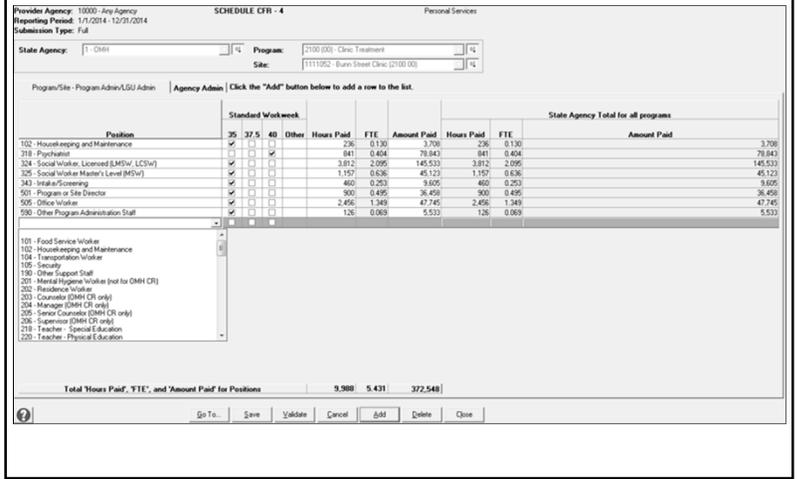


Slide 51 - Notes

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



CFR-4 Personal Services – Program Site



Slide 52 - Notes

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

CFR-4

Personal Services – Agency Administration

Provider Agency: 10000 - Any Agency SCHEDULE CFR - 4 Personal Services
 Reporting Period: 1/1/2014 - 12/31/2014
 Submission Type: Full

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

Position	Standard Workweek			Hours Paid	FTE	Amount Paid
	25	37.5	40			
601 - Executive Director/Chief Executive Officer	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	2,080	1,000	225,000
602 - Assistant Executive Director	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	2,080	1,000	195,000
603 - Comptroller/Controller	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	2,080	1,000	110,000
604 - Director of Division	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	4,160	2,000	250,000
606 - Accountant (Agency Administration)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	4,160	2,000	70,000
609 - Computer/Data/Statistical Specialist	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	2,080	1,000	90,000
612 - Administrative Assistant	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1,600	1,000	45,000
621 - Utilization Review/Quality Assurance	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	2,080	1,000	85,000
601 - Executive Director/Chief Executive Officer	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		0.000	0.000

Total Hours Paid, "FTE", and "Amount Paid" for Positions: 20,540 10,000 1,070,000

Go To... Save Update Cancel Add Delete Close

Slide 53 - Notes

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

CFR-4
Personal Services

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

Slide 54 - Notes

- Pages 38-45 of the sample.
- CFR-4 is included in all CFR submission types.
- NYS Agency specific and shared program specific CFR-4s are prepared for staff providing program services.
- Agency administration staff is reported in a single column on a separate schedule CFR-4. All agency administration staff is reported in this column regardless of the size of the NYS agency programs in relation to the total agency.

CFR-4 Personal Services

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

Slide 55 - Notes

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

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

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

Slide 56 - Notes

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

CFR-4 Personal Services

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

Slide 57 - Notes

Calculation of FTEs

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

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

Slide 58 - Notes

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

CFR-4 Personal Services

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

Slide 59 - Notes

CFR-4A Contracted Direct Care and Clinical Personal Services

Provider Agency: 10000 - Any Agency
 Reporting Period: 1/1/2014 - 12/31/2014
 Submission Type: Full

SCHEDULE CFR - 4A Contracted Direct Care and Clinical Personal Services

State Agency: [1 - SED] Program: [0100 (FF) - Preschool-Special Class over 2.5 hours] Site: [11111010 - Preschool Center (over 2.5 hrs)(0100 FF)]

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

Position	Hours Paid	Amount Paid
224 - Teacher - Substitute	20	1,625
220 - Nurse Aide/Medical Aide	15	1,000

213 - Paraprofessional - Social Services
 215 - Supervising Teacher
 218 - Teacher - Special Education
 220 - Teacher - Physical Education
 222 - Teacher - Other
 224 - Teacher - Substitute
 225 - Teacher - Speech Certified
 227 - Teacher - Classroom/Training
 228 - Teacher Aide
 228 - Teacher Aide/Assistant - Substitute
 230 - Teacher Assistant
 235 - Guidance Counselor
 237 - Counselor/Coordinator

Total Hours Paid and Amount Paid for Positions: 35 2,625

Go To... Save Delete Cancel Add Delete Close

Slide 60 - Notes

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

CFR-4A

Contracted Direct Care and Clinical Personal Services

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

Slide 61 - Notes

- Pages 46-50 of the sample.
- CFR-4A is only included in Full CFR submission types.
- If contracted staff are not paid by the hour an estimate of hours paid must be made. Entries of 0 or 1 hour will not generally be accepted.

OMH-1

Units of Service by Program Site

Provider Agency: 10000 - Any Agency
 Reporting Period: 1/1/2014 - 12/31/2014
 Submission Type: Full

SCHEDULE OMH - 1

Units of Service by Program/Site

Program: 2100 (00) - Clinic Treatment Site: 1111002 - Burn Street Clinic

Line No.	TYPE OF SERVICE	WEIGHT FACTOR	TOTAL VISITS	WEIGHTED VISITS	SERVICE HOURS
1	Partial Hospitalization (2200)				
1	Regular				
2	Colateral				
3	Group Colateral				
4	Other				
2	Intensive Psychiatric Rehab (2320)				
5	Regular				
3	Clinic Treatment (2100)	1.00	5,621	5,621	
6	Continuing Day Treatment (1310)				
7	Full Day	0.50			
8	Full Day	1.00			
9	PHOS (6340) (7340) (8340)				
9	PHOS Other	1.00			
10	Day Treatment (0200)				
11	Sheltered Workshop (0340)				
12	On Site Rehabilitation (0200)				
10	Hour Day	0.33			
11	Half Day	0.50			
12	Full Day	1.00			
13	Colateral	0.33			
14	Other / Residential / Total				
14	All Other	1.00			
15	Residential (Patient Days)				
16	Total		5,621	5,621	0

Go To... Save Update Cancel Delete Close

Slide 62 - Notes

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

OMH-1

Units of Service by Program Site

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

Slide 63 - Notes

- Page 69 of the sample.
- OMH-1 is only included in Full CFR submission types.
- This schedule is only completed for OMH programs.

CFR-1

General Information

Line No.	ITEM DESCRIPTION	Cost Codes	Value
SECTION A - GENERAL INFORMATION			
1	Program Type	00070 Clinic Treatment	
2	Program Code (Program Code Index)	00010 2100 001	
3	Program/Site Identification Number	00050	1111052
4	Program/Site Name	00020 Burn Street Clinic	
5	Program/Site Address (Line One)	00030 53 Burn Street	
6	Program/Site Address (Line Two)	00040 Syracuse, NY 13210-2330	
7a	Medicaid/Provider Agreement Number (DMH only)	00060	0000000000
7b	National Provider ID Number (DMH Only)	00061	180627777
8	County Code (See Appendix C)	00090	34
9	Date Site Opened	00099 02/02/1992	
10	Certified Capacity (DASAS, OPWDD and SED only)	00100	
11	Actual Capacity (DMH, OPWDD and SED only)	00110	
12	Actual Open Program/Site Open	00150	253
13	Units Of Service	00120	5,621
14	People or TBSS Units of Service (OPWDD only)	00130	
15	Program/Site Square Footage (DASAS, OPWDD and SED Only)	00150	

Slide 64 - Notes

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

CFR-1

Program Site Data General Information - Page CFR-1.1

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

Slide 65 - Notes

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

CFR-1

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

- ❖ It is critical that units of service delivered during the reporting period are captured, counted and reported accurately and correctly!
- ❖ Inaccurate units of service reported is cause for rejection of submitted CFRs.
- ❖ It is expected that providers:
 - Will train staff regarding the appropriate measurement of units of service for the program types they operate. See Appendices E-H.
 - Ensure that information is recorded at the time the service is delivered.
 - Make data available in the format of the CFR.

Slide 66 - Notes

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

CFR-1 Expenses

Provider Agency: 10000 - Any Agency SCHEDULE CFR - 1 Program/Site Data
 Reporting Period: 1/1/2014 - 12/31/2014
 Submission Type: Full

State Agency: 1 - OHH Program: 2100 000 - Clinic Treatment %
 Site: 1111052 - Burn Street Clinic (2100 00) %

General Information | Expenses | Revenues

Line No.	ITEM DESCRIPTION	Cost Codes	Value
SECTION 9 - EXPENSES			
PERSONAL SERVICES			
16	Personal Services Program/Site & Program Admin	11999	372,548
17	Personnel Accruals Program/Site & Program Admin	11999	923
FRINGE BENEFITS			
18	Unfunded Fringe Benefits	13200	26,397
19	Non-Deferred Fringe Benefits	13200	64,302
20	Total Fringe Benefits (Sum Lines 18 & 19)	13993	101,259
OTHER THAN PERSONAL SERVICES (OTPS)			
21	Food	14010	
22	Repairs and Maintenance	14020	21,412
23	Utilities	14030	29,727
24	Transportation Related - Participant	14040	
25	Staff Travel	14250	120
26	Participant Incidentals	14050	4,804
27	Expanded Adaptive Equipment (OPw/DC and SED only)	14070	
28	Equipment/Equipment	14080	1,768
29	Sub-Contract Raw Materials	14090	
30	Participant Wages - Non-Contract	14100	
31	Participant Wages Contract	14110	
32	Participant Fringe Benefits	14120	
33	Section 4234 Services Assessment (OPw/DC only)	14130	
34	Staff Development	14140	3,620
35	Contracted Direct Care and Clinical Personal Services (from CFR-4)	14150	79,895
36	Supplies and Materials - Non-Household	14160	1,745
37	Household Supplies	14170	3,524
38	Telephone	14180	7,911
39	Insurance - General	14200	9,780

Go To... Save YtdDate Cancel Delete Close

Slide 67 - Notes

- There are more expense lines than can be displayed on one screen. Use the scroll bar on the right side of the screen to access the lines not displayed.
- Remember, expenses and revenues are reported on the accrual basis of accounting.
- Note: Personal services expenses were carried forward to line 16 from CFR-4.

CFR-1 Expense Categories

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

Slide 68 - Notes

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

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

Slide 69 - Notes

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

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

Slide 70 - Notes

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

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

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

Slide 71 - Notes

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

- ❖ Line 39: Insurance General
 - For OASAS and OPWDD: Report the following items separately in the line details box:

Vehicle Insurance	Professional Malpractice
Medical Malpractice	Crime/Fidelity
General Liability	Umbrella
Other	
 - For OMH and SED: report one figure in the line details box.

Slide 72 - Notes

CFR-1
Expenses – CFR-1.3

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

Slide 73 - Notes

CFR-1
Expenses - Adjustments/Non-Allowable Costs

- ❖ Line 66: Enter the description, line number and amount of all non-allowable/non-reimbursable expenses reported elsewhere on the CFR-1 in the line details box.
- ❖ Negative numbers cannot be entered in the line details box.
- ❖ Refer to Appendix X for some but not all non-allowable costs.
- ❖ Report the amount in excess of actual cost or fair market value for related party transactions disclosed on CFR-5 here as well.

Slide 74 - Notes

CFR-1 Expenses – Other Lines

- ❖ The OTPS, Equipment and Property categories each have an “Other” line for miscellaneous items.
- ❖ Information is entered through a line details box.
- ❖ Detail is required for individual items costing \$1,000 or more.
- ❖ Individual items costing less than \$1,000 each may be grouped together as “All items <\$1,000 each”.
- ❖ ***Do not*** report items on line 40 – OTPS Other that should more appropriately be reported on a specifically defined line.

Slide 75 - Notes

NYS CFRS Software Line Details Box Example

Line No.	ITEM DESCRIPTION	Cost Codes	Value
* 40	Other Detail Required	14999	7,692
41	Total Other Than Personal Services (Sum Lines 21-40)	14999	160,411
EQUIPMENT - PROVIDER PAID			
42	Lease/Rental Vehicle	15010	1,000
43	Lease/Rental Equipment	15020	1,000
44	Depreciation - Vehicle	15040	
45	Depreciation - Equipment	15050	
46	Interest - Vehicle	15070	
* 47	Other Detail Required	15090	
48	Total Equipment (Sum Lines 42-47)	15090	2,000
PROPERTY - PROVIDER PAID			
49	Lease/Rental - Real Property	16010	68,620
50	Leasehold/Landhold Improvements	16020	
51	Depreciation - Building	16030	
52	Depreciation - Building/Land Improvements	16040	
53	Mortgage/Car Loan Interest (Report MCFRA Bond Int. on Line 58)	16060	
54	Mortgage Expenses	16070	
55	Insurance - Property & Casualty	16080	990
56	Real Estate Taxes	16090	
57	Interest on Capital Indebtedness	16100	
58	Real Estate Expenses	16110	
59	MCFRA-CASRY Interest Expense	16120	
60	MCFRA-CASRY Administration Fees	16130	
61	Maintenance in Lieu of Rent (LSJ Drpt)	16140	
* 62	Other Detail Required	16099	
63	Total Property/Provider Paid (Sum of Lines 49-62)		69,610
TOTALS			
64	Total Operating Costs (Sum lines 16,17,20,41 minus 28)	19010	634,303

Slide 76 - Notes

- Data entered in line details boxes are on pages 78-90 of the sample.
- Data for line numbers with an asterisk can only be entered by using a line details box.
- To open a line details box, click on the line then click the ellipsis (box with 3 dots at the bottom).
- Line details boxes are customized to meet specific NYS Agency needs with pre-defined item descriptions.
- Additional item descriptions can be added by clicking “Add” and typing in the new description.
- To transfer line details box totals to the CFR-1 line click “Save” then click “Close.”

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

Line No.	ITEM DESCRIPTION	Cost Codes	Value
PROPERTY - PROVIDER PAID			
48	Total Equipment (Sum Lines 42-47)	19999	183,437
49	Lease/Rental - Real Property	16010	150,372
50	Leasehold/Leasehold Improvements	16020	21,607
51	Depreciation - Building	16030	60,191
52	Depreciation - Building/Land Improvements	16040	480
53	Mortgage/Call In Interest (Report MCFPA Bond Int. on Line 58)	16060	
54	Mortgage Expenses	16070	
55	Insurance - Property & Casualty	16080	56,475
56	Rental Estate Taxes	16090	68,525
57	Interest on Capital Indebtedness	16100	
58	Start-Up Expenses	16110	
59	MCFPA/USANY Interest Expense	16120	
60	MCFPA/USANY Administration Fees	16130	
61	Maintenance in Lieu of Rent (L&O Only)	16140	
* 62	Other Detail Required	16990	
63	Total Property/Provider Paid (Sum of Lines 49-62)	16999	363,690
TOTALS			
64	Total Operating Costs (Sum lines 16,17,20,41 minus 28) Ratio Value	19010	4,600,734 0.00701
65	Agency Admin. Alloc. (Line 64 times B)	19050	450,233
* 66	Administrative/Non-Budgetable Costs (Detail Required)	19030	
67	Total Program Costs (Sum lines 25, 48, 53-65 minus 66)	19060	5,008,004
OPWDD Only - International			
68a	Other Than To/From Transportation Allocation	19101	
68b	To/From Transportation Allocation	19102	1,266,493
68d	Program Administration Property (OPWDD International Only)	19104	

Slide 77 - Notes

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

CFR-1 Expenses - CFR-1.4

Lines 68a & 68b: OPWDD Only
Transportation Allocation

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

Slide 78 - Notes

- Page 14 of the sample

CFR-1
Expenses – CFR-1.4

Lines 68a & 68b: OPWDD Only
Transportation Allocation

- ❖ In addition, the applicable portion of the total expenses reported under program code 0670 and/or 0880 that were **incurred for transportation within a program** is to be reported on **CFR-1 Line 68a Other Than To/From Transportation Allocation.** The applicable portion of the total transportation expenses reported under program code 0670 and/or 0880 **that were incurred for transporting participants to and from their residence to a Day Hab, Day Treatment or Pre-Voc program** is to be reported on **CFR-1 Line 68b To/From Transportation Allocation.**

Slide 79 - Notes

CFR-1
Expenses – CFR-1.4

Line 68d: OPWDD Only
Program Administration Property

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

Slide 80 - Notes

CFR-1 Revenues

Provider Agency: 10000 - Any Agency SCHEDULE CFR - 1 Program/Site Data
 Reporting Period: 1/1/2014 - 12/31/2014
 Submission Type: Full

State Agency: 1 - OHM Program: 2100 000 - Clinic Treatment Site: 1111052 - Burn Street Clinic (2100 00)

General Information | Expenses | Revenues

Line No.	ITEM DESCRIPTION	Cost Codes	Value
SECTION C. REVENUES			
69	Participant Fee (Est. 551 & 554)	20010	0
70	551 and 554	20020	0
71	Home Relief/Public Assistance	20030	0
72	Medicaid	20040	680,302
73	Medicaid	20050	65,627
* 74	Other Third Parties (Detail Required)	20070	4,296
75	OPWOD Residential Room and Board/NYS DPFS	20080	0
76	Transportation, Medicaid	20090	0
* 77	Transportation, Other (Detail Required)	20100	0
78	Sales Contract Total	21070	0
* 79	Federal Grants (Detail Required)	21040	0
80	State Grants (Detail Required)	21030	0
81	LTSF Income Total (DHR and OPWOD only)	21080	0
82	SNAP Grants, OPWOD's Food Revenue (SED Orig)	21160	0
83	Gifts, Legacies, Bequests, Restricted Donations	22010	0
84	Section 2025/011 HUD Funds	22020	0
85	Interest/Dividend Income	22050	0
86	Prior Period Rate Adjustments	22090	0
87	Excessive Teacher Turnover Prevention Grant (SED only)	22100	0
88	LDSS County Revenue (SED only)	22110	0
89	4402 Revenue (School District In-State)(SED only)	22120	0
90	Department of Health Chapter 430 Revenue (SED only)	22130	0
91	4408 Revenue (School District)(SED only)	22140	0
92	4410 Revenue (Preschool)(SED only)	22150	0
93	Net Deficit Funding (State & LGU Funding only)	20110	1,498
* 94	Other (Detail Required)	22999	0
95	Gross Revenues (Sum Lines 69-94)		770,074

Go To... Save Validate Cancel Delete Close

Slide 81 - Notes

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

CFR-1 Revenues

Provider Agency: 10000 - Any Agency SCHEDULE CFR - 1 Program/Site Data
 Reporting Period: 1/1/2014 - 12/31/2014
 Submission Type: Full

State Agency: 1 - OHM Program: 2100 000 - Clinic Treatment Site: 1111052 - Burn Street Clinic (2100 00)

General Information | Expenses | Revenues

Line No.	ITEM DESCRIPTION	Cost Codes	Value
83	Gifts, Legacies, Bequests, Restricted Donations	22010	0
84	Section 2025/011 HUD Funds	22020	0
85	Interest/Dividend Income	22050	0
86	Prior Period Rate Adjustments	22090	0
87	Excessive Teacher Turnover Prevention Grant (SED only)	22100	0
88	LDSS County Revenue (SED only)	22110	0
89	4402 Revenue (School District In-State)(SED only)	22120	0
90	Department of Health Chapter 430 Revenue (SED only)	22130	0
91	4408 Revenue (School District)(SED only)	22140	0
92	4410 Revenue (Preschool)(SED only)	22150	0
93	Net Deficit Funding (State & LGU Funding only)	20110	1,498
* 94	Other (Detail Required)	22999	0
95	Gross Revenues (Sum Lines 69-94)		770,074
GAAP ADJUSTMENTS TO REVENUE			
96	Participant Allowance	24010	0
97	Uncollectible Accounts Receivable	24040	0
* 98	Other (Detail Required)	24996	0
99	Total GAAP Adjustments (Sum Lines 96-98)	24997	0
100	Net GAAP Revenues (Line 95 minus 99)	24998	770,074
NON GAAP ADJUSTMENTS TO REVENUE			
101	Exempt Contract Income	24050	0
102	Exempt LTSF Income	24060	0
103	Other (Detail Required)	24070	0
* 104	Other (Detail Required)	24080	0
105	Total NON GAAP Adjustments (Sum Lines 101-104)	24097	0
106	TOTAL ADD TO REVENUE (Sum Lines 99 & 105)	24999	0
107	TOTAL NET REVENUES (Line 95 minus 106)	25000	770,074

Go To... Save Validate Cancel Delete Close

Slide 82 - Notes

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

CFR-1
Revenues – CFR-1.5

Line 69: Participant Fees

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

Slide 83 - Notes

CFR-1
Revenues – CFR-1.5

Line 72: Medicaid

- ❖ Report revenues received from Medicaid.
- ❖ In **OMH** Medicaid eligible programs:
 - Include COPS up to the 110% limit.
 - COPS thresholds do not apply for program services provided after 06/30/2008.
 - Include CSP revenue in the certified program in which it was earned (Clinic Treatment, CDT or Day Treatment). CSP revenue is handled differently on DMH-2.
- ❖ In **OPWDD** Medicaid eligible programs:
 - Report Medicaid revenues received less the transportation portion (see Line 76).

Slide 84 - Notes

CFR-1
Revenues – CFR-1.5

Line 74: Other Third Parties

- ❖ For OASAS and OMH: Enter revenue received directly from Medicaid Managed Care organizations and Other Third Parties (health insurance companies) in the line details box.
- ❖ For OPWDD and SED: Enter the aggregate revenue received from all Other Third Party sources (health insurance companies, Medicaid Managed Care organizations, etc.) in the line details box.

Slide 85 - Notes

CFR-1
Revenues – CFR-1.5

OPWDD Transportation Allocation – Lines 76 & 77

- ❖ To/From Day Treatment/Day Habilitation/Pre-Voc Transportation revenue is to be reported separately from the remainder of the Medicaid Revenue on either CFR-1 Line 76 (Transportation, Medicaid) or on CFR-1 Line 77 (Transportation, Other) under the Day Hab, Day Treatment and/or Pre-Voc program as appropriate.

Slide 86 - Notes

CFR-1

Revenues – CFR-1.5

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

Slide 87 - Notes

CFR-1

Revenues – CFR 1.6

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

Slide 88 - Notes

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

CFR-1 Revenues – Other Lines

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

Slide 89 - Notes

Let's take a Break!



Slide 90 - Notes



Slide 91 - Notes

CFR-2 Agency Fiscal Summary

Provider Agency: 10000 - Any Agency
Reporting Period: 1/1/2014 - 12/31/2014
Submission Type: Full

SCHEDULE CFR - 2 Agency Fiscal Summary

Schedule Data

Line No.	COLUMN NUMBER	1	2	3	4	5	6	7
Item Description	AGENCY TOTALS	GASAS TOTALS	DMH TOTALS	OPWOD TOTALS	SED TOTALS	SHARED TOTALS	OTHER TOTALS	
EXPENSES								
11 Personal Services	31999	11,091,193	1,684,571	907,327	4,218,250	261,742	0	18,000.00
2 Vacation Leave Accruals	32999	187,122	18,762	2,842	436	7,663	0	158,950
3 Fringe Benefits	33999	2,844,051	912,361	271,023	834,266	162,371	0	1,738,000
4 OTPS	34999	4,796,200	512,154	241,566	3,010,891	23,707	0	1,007,940
5 Equipment Provider Paid	35999	1,855,459	30,994	4,115	1,481,091	5,299	0	334,000
6 Property Provider Paid	36999	1,794,496	110,842	193,775	661,862	38,817	0	859,000
7 Net Agency Admin.	38050	1,711,496	268,230	147,764	660,683	51,276	0	585,453
8 Ad. Non-Adm. Costs	38080	1,624	0	1,660	0	34	0	568
9 Total Ad. Expenses	38999	24,283,061	3,132,464	1,773,212	10,970,571	613,991	0	7,786,843
REVENUES								
10 Gross Revenues	40999	24,356,025	3,243,755	1,750,025	10,966,132	546,714	0	7,789,345
11 GAAP Adj. to Revenue	43999	0	0	0	0	0	0	0
12 Net GAAP Revenues	44999	24,356,025	3,243,755	1,750,025	10,966,132	546,714	0	7,789,345

Go To... Save Validate Cancel Delete Close

Slide 92- Notes

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

CFR-2 Agency Fiscal Summary

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

Slide 93 - Notes

- Page 35 of the sample.
- Full & Abbreviated CFRs only – Not required for Article 28 Abbreviated or Mini-Abbreviated CFRs.
- Agency-wide schedule.

CFR-2 Agency Fiscal Summary

- ❖ Also reported in column 7:
 - Fund raising expenses and revenues (not netted)
 - Fund raising special events (may be netted)
 - Unrealized gains and losses
 - Management Services expenses provided to another provider agency on an ongoing basis
- ❖ Provider agency totals are reported in column 1.
- ❖ If the expenses and revenues reported in Column 1 do not match the expenses and revenues reported in your agency's financial statements, a reconciliation of these differences **must** be submitted.

Slide 94 - Notes

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

CFR-2 Agency Fiscal Summary

- ❖ Reconciliation statements ***must*** be created using approved CFR software. Paper copies ***will not be accepted!***
- ❖ A reconciliation statement is not required if the reporting period and the financial statement period are different.
- ❖ Operating expenses reported on CFR-2 are used to distribute agency administration expenses between SED, OASAS, OMH, OPWDD, shared programs and all other programs operated by your agency.

Slide 95 - Notes

- Page 77 of the sample

CFR-2 Reconciliation Statement - Expenses

Provider Agency: 10000 - Any Agency
 Reporting Period: 1/1/2014 - 12/31/2014
 Submission Type: Full

Reconciliation of Revenues and Expenses

Reconciliation of Expenses | Reconciliation of Revenues

ITEM DESCRIPTION	Value	RECONC
Total agency expenses from Financial Statements	0	
Adjustments	2,500	
Total adjustments	-2,500	
Adjusted Financial Statement Expenses	24,286,064	
CFR-2, Col. 1, line 9	24,283,061	
CFR-2, Col. 1, line 9	1,824	
CFR-2, line 41	1,200	
Total CFR Expenses	24,286,085	
Difference	-21	

Go To... Save Validate Cancel Delete Close

Slide 96 - Notes

- Page 77 of the sample.
- To open the line details box click the ellipsis.
- Click “Add” to enter adjustment descriptions and amounts.
- When data entry is complete, click “Save” and “Close” to close the line details box and transfer total to the Reconciliation Statement.
- Click “Save” and/or the Revenue Adjustments tab to proceed.

CFR-2 Reconciliation Statement - Revenues

Provider Agency: 1000 - Any Agency
 Reporting Period: 1/1/2014 - 12/31/2014
 Submission Type: Full

Reconciliation of Expenses Reconciliation of Revenues

ITEM DESCRIPTION	Value
Total agency Revenues from Financial Statements	23,929,035
Adjustments	47,321
Subtractions	0
Total Adjustments	47,321
Adjusted Financial Statement Revenues	24,956,740
Total agency Revenues from CFR-2, Col. 1, line 12	24,956,005
Difference	744

Go To... Save Validate Cancel Delete Close

Slide 97 - Notes

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

CFR-3 Agency Administration

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

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



Slide 98 - Notes

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

CFR-3 Agency Administration

Agency administration consists of the costs associated with:

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

Slide 99 - Notes

CFR-3 Agency Administration

Provider Agency: 10000 - Any Agency
 Reporting Period: 1/1/2014 - 12/31/2014
 Submission Type: Full

SCHEDULE CFR - 3 Agency Administration

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

Line No.	ITEM DESCRIPTION	Cost Codes	Value
PERSONAL SERVICES			
1	Total Personal Services (from CFR-4, Agency Admin)	11990	1,000,000
2	Travel/Lease Account	12990	8000
FRINGE BENEFITS			
3	Mandated Fringe Benefits	13001	295,000
4	Non-Mandated Fringe Benefits	13001	40,000
5	Total Fringe Benefits (Sum Lines 3-4)	13990	343,000
OTHER THAN PERSONAL SERVICES (OTPS)			
6	Audit/Legal	14200	103,325
7	Utilities	14210	3,097
8	Telephone	14220	5,362
9	Repairs and Maintenance	14021	10,643
10	Office Supplies and Postage	14151	7,126
11	Organizational Expense	14230	0
12	Interest - Working Capital	14240	8,303
13	Excessed Equipment	14001	0
14	Contracted Personal Services	14151	33,998
15	Staff Travel	14251	5,175
16	Insurance - General	14261	0
17	Other (Detail Required)	14997	81,892
18	Total OTPS (Sum Lines 6-17)	14996	246,523

Go To... Save Validate Cancel Delete Close

Slide 100 - Notes

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

CFR-3 Agency Administration

Provider Agency: 10000 - Any Agency
 Reporting Period: 1/1/2014 - 12/31/2014
 Submission Type: Full
 SCHEDULE CFR - 3 Agency Administration
 Personal Services, Fringe Benefits, OTPS Equipment, Property | Ratio Value

Line No.	ITEM DESCRIPTION	Cost Codes	Value
EQUIPMENT - PROVIDER PAID			
19	Lease/Rental - Vehicle	15011	0
20	Lease/Rental - Equipment	15030	0
21	Depreciation - Vehicle	15041	0
22	Depreciation - Equipment	15060	0
23	Interest - Vehicle	15071	0
* 24	Other Detail Required	15097	0
25	Total Equipment (Sum Lines 19-24)	15996	1,200
PROPERTY - PROVIDER PAID			
26	Lease/Rental - Real Property	16011	0
27	Leasehold/Leasehold Improvements	16021	0
28	Depreciation - Building	16031	1,748
29	Depreciation - Building/Land Improvements	16050	12,648
30	Mortgage Interest	16061	0
31	Mortgage Expenses	16071	0
32	Insurance - Property & Casualty	16081	0
33	Real Estate Fees	16091	8,951
34	Maintenance in Lieu of Rent (LGU only)	16141	0
35	Interest on Capital Indebtedness	16161	0
* 36	Other Detail Required	16097	962
37	Total Property (Sum Lines 26-36)	16996	24,312
38	Parent Agency Administration Allocation	19070	0
39	County Wide Cost Allocation (LGU Only)	19080	0
40	Total Agency Administration (Sum Lines 1, 2, 5, 19, 25, 37, 38, 39)	19090	1,712,606
* 41	Adjustments/Non-Allowable Costs (Detail Required)	19031	3,306
42	Net Agency Administration (Line 40 minus 41)	19990	1,711,405

Slide 101 - Notes

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

CFR-3 Expense Categories

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

Slide 102 - Notes

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

CFR-3

Agency Administration – CFR-3.1

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

Slide 103 - Notes

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

CFR-3

Agency Administration – CFR-3.1

- ❖ Line 16: Insurance General
 - For OASAS and OPWDD: Report the following items separately in the line details box:
 - ◆ Vehicle Insurance
 - ◆ Crime/Fidelity
 - ◆ Director's and Officer's Liability
 - ◆ Pension/Fiduciary
 - ◆ General Liability
 - ◆ Other
 - For OMH and SED: report one figure in the line details box under Other.

Slide 104 - Notes

CFR-3

Expenses – Other Lines

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

Slide 105 - Notes

CFR-3

Expenses – CFR-3.1

- ❖ Line 41: Adjustments/Non-Allowable Costs:
 - Enter the description, line number and amount of all non-allowable/non-reimbursable expenses reported elsewhere on the CFR-3 in the line details box.
 - Refer to Appendix X for some but not all non-allowable costs.
 - Report the amount in excess of actual cost or fair market value for related party transactions disclosed on CFR-5 here as well.
 - The amounts entered must be greater than or equal to zero.
- ❖ Line 42: Net Agency Administration is the amount to be allocated using the Ratio Value Method.

Slide 106 - Notes

CFR-3 Agency Administration

Provider Agency: 10000 - Any Agency SCHEDULE CFR - 3 Agency Administration
 Reporting Period: 1/1/2014 - 12/31/2014
 Submission Type: Full

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

Line No.	ITEM DESCRIPTION	Cost Codes	Value
43 CALCULATION OF OPERATING COSTS			
43	OASAS Subtotal	19110	2,725,210
44	OMH Subtotal	19120	1,512,556
45	OPWCO Subtotal	19130	6,762,975
46	SED Subtotal	19140	524,683
47	Shared Programs Subtotal	19150	0
48	Other Programs Subtotal	19160	5,982,690
49	Total Agency Operating Costs	19170	17,518,524
50 CALCULATION OF RATIO VALUE FACTOR			
50	Net Agency Administration (CFR-3, Line 42)	19099	1,711,406
51	Total Agency Operating Costs (CFR-3, Line 49)	19171	17,518,524
52	Ratio Value Factor (Line 50 divided by line 51)	19100	0.097691
53 ALLOCATION OF AGENCY ADMINISTRATION USING RATIO VALUE			
53	OASAS Allocation (line 43 x line 52)	19210	266,250
54	OMH Allocation (line 44 x line 52)	19220	147,764
55	OPWCO Allocation (line 45 x line 52)	19230	660,683
56	SED Allocation (line 46 x line 52)	19240	51,276
57	Shared Programs Allocation (line 47 x line 52)	19250	0
58	Other Programs Allocation (line 48 x line 52)	19260	585,453
59	Total Agency Administration (Line 53 - 59)	19270	1,711,406
60 CALCULATION OF ADJUSTED OPERATING COSTS			
60	OASAS Adjusted Subtotal	19310	2,725,210
61	OMH Adjusted Subtotal	19320	1,512,556
62	OPWCO Adjusted Subtotal	19330	6,762,975
63	SED Adjusted Subtotal	19340	524,683
64	Shared Programs Adjusted Subtotal	19350	0
65 CALCULATION OF ADJUSTED RATIO VALUE FACTOR			
65	OASAS Ratio Value Factor (line 53 divided by line 60)	19410	0.097691
66	OMH Ratio Value Factor (line 54 divided by line 61)	19420	0.097691
67	OPWCO Ratio Value Factor (line 55 divided by line 62)	19430	0.097691
68	SED Ratio Value Factor (line 56 divided by line 63)	19440	0.097691

Go To... Save Ytddate Cancel Delete Close

Slide 107 - Notes

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

CFR-3 Ratio Value Allocation – CFR-3.2

- ❖ The total corporate agency administration expenses are allocated to all agency funding sources using the Ratio Value Methodology.
- ❖ The Ratio Value Method uses operating costs of the program sites as the basis of the allocation.
- ❖ Operating costs are defined as personal services, vacation leave accruals, fringe benefits and OTPS.
- ❖ Schedule CFR-3 uses a two step process to allocate agency administration costs.

Slide 108 - Notes

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

CFR-3

Ratio Value Allocation – CFR-3.2

STEP 1:

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

STEP 2:

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

Slide 109 - Notes

- Step 1 Calculation Steps:
 - Total Agency Operating Costs are carried forward from CFR-2 columns 2 – 7 to CFR-3.2, lines 43 – 48 and are totaled on line 49. Line 49 is carried forward to line 51.
 - Net Agency Administration is carried forward from CFR-3.1, line 42 to CFR-3.2 line 50.
 - Line 50 is divided by line 51 to develop the 6-digit ratio value factor on line 52.
 - The ratio value factor is applied to the operating costs on CFR 3.2, lines 43 – 48 to calculate each funding source's share of agency administration costs and the allocation is displayed on lines 53 - 58.
- Step 2 Calculation Steps:
 - The Step 2 Ratio Value allocation is done within the NYS Agency shares assigned in Step 1 allowing additional specified program types to be exempted. The Step 2 exempted programs are:
 - OMH program codes 0860, 0870, 0920, 1230, 1690, 1910, 2860, 2980, 6910, 6920, 8810 and start-up programs using an index starting with "A" after the four digit program code.
 - OPWDD programs 2091,5091 and 7091.
 - SED Programs 9800-9810 can choose to adjust the agency administration allocation to those program columns.
 - The adjusted ratio value factors are displayed on lines 65-69.

Abbreviated Filers Agency Administration Worksheet

Line No.	ITEM DESCRIPTION	Cost Codes	Value
CALCULATION OF OPERATING COSTS			
1	GASAS Subtotal	19110	0
2	OMH Subtotal	19120	633.32
3	OPWDC Subtotal	19130	0
4	SED Subtotal	19140	0
5	Shared Programs Subtotal	19150	0
6	Other Programs Subtotal	19160	0
7	Total Agency Operating Costs	19170	0
CALCULATION OF RATIO VALUE FACTOR			
8	Total Agency Administration	19180	0
9	Total Agency Operating Costs (Line 7)	19171	0
10	Ratio Value Factor (Line 8 divided by Line 9)	19180	0.00000
ALLOCATION OF AGENCY ADMINISTRATION USING RATIO VALUE			
11	GASAS Allocation (Line 1 x line 10)	19210	0
12	OMH Allocation (Line 2 x line 10)	19220	0
13	OPWDC Allocation (Line 3 x line 10)	19230	0
14	SED Allocation (Line 4 x line 10)	19240	0
15	Shared Programs Allocation (Line 5 x line 10)	19250	0
16	Other Programs Allocation (Line 6 x line 10)	19260	0
17	Total Agency Administration (sum line 11 - 16)	19270	0
CALCULATION OF ADJUSTED OPERATING COSTS			
18	GASAS Adjusted Subtotal	19310	0
19	OMH Adjusted Subtotal	19320	633.32
20	OPWDC Adjusted Subtotal	19330	0
21	SED Adjusted Subtotal	19340	0
22	Shared Programs Adjusted Subtotal	19350	0
CALCULATION OF ADJUSTED RATIO VALUE FACTOR			
23	GASAS Ratio Value Factor (Line 11 divided by line 18)	19410	0.00000
24	OMH Ratio Value Factor (Line 12 divided by line 18)	19420	0.00000

Slide 110 - Notes

- Not included in the sample.
- Enter total agency administration expenses.
- Use of "Override" function requires DMH State Agency Approval.
- The software does the rest!

Agency Administration Abbreviated CFR Filers

- ❖ NYS CFRS software includes an Agency Administration Worksheet for Abbreviated CFR filers that will allocate agency administration expenses using the Ratio Value method.
- ❖ If you do not need the NYS CFRS software to distribute agency administration expenses, you must check the waiver box on the Agency Administration Worksheet data entry screen.

Slide 111 - Notes

- Abbreviated CFRs only.

Agency Administration Final Thoughts

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

Slide 112 - Notes

Agency Administration Final Thoughts

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

Slide 113 - Notes

CFR-5 Transactions With Related Organizations/Individuals

Provider Agency: 10000 - Any Agency
 Reporting Period: 1/1/2014 - 12/31/2014
 Submission Type: Full

SCHEDULE CFR - 5 Transactions with Related Organizations/Individuals

SECTION A: Question #1: During the reporting Period were there any PAYMENTS TO related organizations or individuals associated with the provider that involved any OASAS, OHS, OPWDD and/or SES programs and/or agency administration? [Yes] [No]

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

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

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

1	2	3	4	5	6	7	8	9
Line #	Trans ID	Program/site affected enter any/able (if (code) or administration	Description of transaction	Name of related organization or individual	Relationship to provider*	Amount of transaction reported	Allowable costs	Adjustments to costs
1	12500 000/111062		leased space	Any Agency FS	G - Closely	66,620	67,620	1,000

* A - Indiv Interest in Both
 B - Organiz Interest in Prov
 C - Prov Interest in Org
 D - Key Staff Interest in Org
 E - Key Staff in Org & Prov
 F - Org Key Staff has Prov Int
 G - Closely Related Entity
 H - Other (Financial or Not)

Go To: Save Update Cancel Add Delete Close

Slide 114 - Notes

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

CFR-5 Transactions With Related Organizations/Individuals

Provider Agency: 10000 - Any Agency
Reporting Period: 1/1/2014 - 12/31/2014
Submission Type: Full

SECTION A: Question #1: During the reporting Period were there any PAYMENTS TO related organizations or individuals associated with the provider that involved any GASAS, OMR, GPwVO and/or SED programs and/or agency administration? [Yes] [No]
Question #2: During the reporting Period were there any transactions with related organizations or individuals FROM WHICH the service provider received any financial assistance TO WHICH the service provider provided financial aid/assistance (applies only to GASAS and GPwVO service providers)? [Yes] [No]

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

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

Line #	Line Item ID from Section B	Program/Area allocated enter program/line # (code) or administration	Depreciation	Mortgage interest	Insurance	Property taxes	Other (specify)	Total allowable costs
1	1	200 (00)/111 (00)	41,620	14,000	5,500	6,500	0	67,620

CFRS - Line Details
CFRS Line Details
Enter Details for line number:
For schedule: CFR 5
Default blank Detail Value to: Zero [N/A]
Description: [] Detail Value: []
Worksheet Total: 0
Buttons: Add, Save, Delete, Close

Slide 115 - Notes

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

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

Provider Agency: 10000 - Any Agency
Reporting Period: 1/1/2014 - 12/31/2014
Submission Type: Full

State Agency: 1 - OMR
Phy. Loc.: (2100 00) - Clinic Treatment
Site: (111100) - Burn Street Clinic (2100 00)

General Information | Expenses | Revenues

Line No.	ITEM DESCRIPTION	Cost Codes	Value
48	Total Equipment (Sum Lines 42-47)	15999	2,600
PROPERTY - PROVIDER PAID			
49	Lease/Rental - Real Property	16010	69,620
50	Leasehold/Leasehold Improvements	16020	
51	Depreciation - Building	16030	
52	Depreciation - Building/Land Improvements	16040	
53	Mortgage Cap/Inpr Interest Report MCFSA Bond Int. on Line 59	16060	
54	Mortgage Expenses	16070	
55	Insurance - Property & Casualty	16080	990
56	Real Estate Taxes	16090	
57	Interest on Capital Indebtedness	16100	
58	Start-Up Expenses	16110	
59	MCFSA/GASNY Interest Expense	16120	
60	MCFSA/GASNY Administration Fees	16130	
61	Maintenance in Lieu of Rent (LGU Only)	16140	
62	Other Detail Required	16990	
63	Total Property Provider Paid (Sum of Lines 49-62)	16999	69,610
TOTALS			
64	Total Operating Costs (Sum lines 16,17,20,41 minus 29)	19010	634,903
65	Agency Admin Alloc. * Line 64 times R	19050	62,024
66	Adjustments/Non-Allowable Costs (Detail Required)	19030	1,000
67	Total Prop/Site Costs (Sum lines 29, 48, 63-65 minus 66)	19060	703,147
GPwVO Only - Informational			
68a	Other Than To/From Transportation Allocation	19101	
68b	To/From Transportation Allocation	19102	
68c	ICF/OC SED Contract Liability	19103	

CFRS - Line Details
CFRS Line Details
Enter Details for line number: 66
For schedule: CFR 1
Default blank Detail Value to: Zero [N/A]
Description: Adjustment to Lease [] Line #: 49 [] Detail Value: 1,000 []
Worksheet Total: 1,000
Buttons: Add, Save, Delete, Close

Slide 116 - Notes

- Pages 8 & 78 of the sample.
- Screen shot of \$1,000 adjustment to allowable costs from CFR-5, Section B entered on CFR-1, Line 66.
- After data entry for all tabs has been completed click "Save", "Close", "Go To" then "Go" to proceed.

CFR-5

Transactions With Related Organizations/Individuals

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

Slide 117 - Notes

- Page 51 of the sample.
- Full, Abbreviated and Mini-Abbreviated CFRs only – Not required for Article 28 Abbreviated CFRs.
- Agency-wide schedule.
- Related Party Transactions: Detailed in Section 18.0 of the CFR Manual. Accounting standards require disclosure in the financial statements for some of these transactions.
- Related party transactions are also know as less-than-arms-length transactions.
- Question #1 During the reporting period were any payments made to related organizations or individuals for goods or services associated with program services or agency administration?
- Question #2 During the reporting period did your agency receive from or provide to any related organizations or individuals financial aid/assistance?

CFR-5

Transactions With Related Organizations/Individuals

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

Slide 118 - Notes

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

CFR-5

Transactions With Related Organizations/Individuals

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

Slide 119 - Notes

CFR-5

Transactions With Related Organizations/Individuals

Provider Agency: 10000 - Any Agency
 Reporting Period: 1/1/2014 - 12/31/2014
 Submission Type: Full

SCHEDULE CFR - 5 Transactions with Related Organizations/Individuals

SECTION A: Question #1: During the reporting Period were there any PAYMENTS TO related organizations or individuals associated with the provider that involved any DASAS, OHS, OPV/OD and/or SED programs and/or agency administration? Yes No

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

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

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

Line #	Trans ID	Name of Related Party/Individual	Street address	City, State	Type of Financial Support/Aid	Funding		Funding To/From Amount
						To	From	
1		Maecus Wilby	242 West 43rd St	New York, NY	loan	1	50	5,000

Go To: Save Validate Cancel Add Delete Close

Slide 120 - Notes

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

CFR-6 Governing Board and Compensation Summary

Provider Agency: 10000 - Any Agency
Reporting Period: 1/1/2014 - 12/31/2014
Submission Type: Full

MEMBERS OF THE GOVERNING AUTHORITY
Section 1 Do any employees of your agency also serve on the governing authority? If YES, provide detail of the employee name and position title. [Yes] [No]

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

COMPENSATION OF BOARD OFFICERS, BOARD OF DIRECTORS, AND BOARD TRUSTEES
List the names of all the individuals who receive compensation as Board Officers, Members of Board of the Directors or Board of Trustees:

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

CFRS - Line Details
Enter employee name and position title
For schedule: CFR 6
Default blank Total Value to: [Zero] [Y]

Employee Name [] Position []

[?] [Add] [Save] [Delete] [Close]

[?] [Go To...] [Save] [Validate] [Cancel] [Add] [Delete] [Close]

Slide 121 - Notes

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

CFR-6 Governing Board and Compensation Summary

Provider Agency: 10000 - Any Agency
Reporting Period: 1/1/2014 - 12/31/2014
Submission Type: Full

MEMBERS OF THE GOVERNING AUTHORITY
Section 1 Do any employees of your agency also serve on the governing authority? If YES, provide detail of the employee name and position title. [No] [Yes]

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

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

Line #	Name	(1) Position title code, Check the box for multiple positions.	(2) Amount paid	(3) FTE	(4) Annualized salary	(5) Contracted payment amount	(6) Total annualized salary and contracted payment	(7) Fringe benefits	(8) Other benefits*	(9)
1	Mark Reynolds	601 - Executive Director	225,000	1.000	225,000	0	225,000	60,750	1,200	
2	Robert House	602 - Assistant Executive	195,000	1.000	195,000	0	195,000	43,264	0	
3	Marcus Vindig	718 - Psychiatrist	195,000	1.000	195,000	0	195,000	52,800	0	
4	John P. Morgan	521 - Utilization Reviewer	110,000	1.000	110,000	20,000	130,000	44,301	0	
5	Robert H. Smith	604 - Director of Division	125,000	1.000	125,000	0	125,000	44,995	0	
6	Shirley Madson	604 - Director of Division	125,000	1.000	125,000	0	125,000	42,547	0	
7	Lewis Krambert	603 - Comptroller/Control	110,000	1.000	110,000	0	110,000	34,100	0	
8	Dorena Steele	609 - Computer Data/St.	75,500	0.950	90,000	0	90,000	29,703	0	
9	Paul Fayer	621 - Utilization Reviewer	63,750	0.750	85,000	0	85,000	28,951	0	

Worksheet Total: 1,200

CFRS - Line Details
Enter Details for line Number: 1
For schedule: CFR 6 Section 3
Other benefits detail

Description [] Detail Value [1,200]

[?] [Add] [Save] [Delete] [Close]

[?] [Go To...] [Save] [Validate] [Cancel] [Add] [Delete] [Close]

Slide 122 - Notes

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

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

Slide 123 - Notes

- Page 36 & 85 of the sample.
- Mary Reynolds received \$1,200 in compensation for car expenses that were unallowable/non-reimbursable.
- This amount has to be manually entered on CFR-3, line 41.

CFR-6 Governing Board and Compensation Summary

Slide 124 - Notes

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

CFR-6

Governing Board and Compensation Summary

Provider Agency: 10000: Any Agency SCHEDULE CFR - 6 Governing Board and Compensation Summary
 Reporting Period: 1/1/2014 - 12/31/2014
 Submission Type: Full

MEMBERS OF THE GOVERNING AUTHORITY

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

Section 2 | Section 3 | Section 4 | Section 5

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

Go To... Save Validate Cancel Add Delete Close

Slide 125 - Notes

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

CFR-6

Governing Board and Compensation Summary

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

Slide 126 - Notes

- Page 52 of the sample.
- Full & Abbreviated CFRs only – Not required for Article 28 Abbreviated or Mini-Abbreviated CFRs.
- Agency-wide schedule.
- Item 1: Do any employees of your agency also serve on the governing authority? Defaults to No. If answered Yes, identify the employee(s). NOTE: this does not include the Executive director/CEO as a non-voting member attending Board meetings.
- Item 2: Do you pay any Board Members to be on the Board? If answered Yes, identify the Board members. Does not include stipends or dinner meetings.
- Item 3: Includes the employees’ annualized salary in addition to the amount actually paid.

CFR-6

Governing Board and Compensation Summary

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

Slide 127 - Notes

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

CFR-6

Governing Board and Compensation Summary

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

Slide 128 - Notes

CFR-6

Governing Board and Compensation Summary

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

Slide 129 - Notes

Changes for 2014

Any changes from the 2013 Manual to the 2014 Manual and forms are detailed in the 2014 CFR Transmittal Letter.



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

Slide 130 - Notes

➤ It is important to be mindful of the changes listed in the transmittal letter when completing the 2014 CFR. Changes in funding source codes or program codes may require immediate corrections when carrying data forward from a prior version of the CFR software to the current version of the CFR software.

Supplemental Schedules and Important Notes for 2014



Slide 131 - Notes

Executive Order 38

- ❖ Executive Order 38 (EO-38) went live July 1, 2014.
- ❖ The first covered reporting period for calendar filers will be January 1, 2014 – December 31, 2014.
- ❖ Providers are directed to visit the EO-38 web site for more information. The EO-38 web address is:
www.executiveorder38.ny.gov

Slide 132 - Notes

Important OASAS Notes

Problem areas:

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

Slide 133 - Notes

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

Important OASAS Notes

Problem areas:

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

Slide 134 - Notes

OASAS Changes for 2014

- ❖ The following program codes have been **deleted** from Appendix E of the CFR Manual:
 - 3810 – Managed Addiction Treatment Services (MATS)
 - 4060 – Residential Chemical Dependency Program for Youth (Long Term)

Slide 135 - Notes

OMH-2

Medicaid Units of Service by Program Site

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

Slide 136 - Notes

- Page 70 of the sample.

OMH-3 Client Information

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

Slide 137 - Notes

- Page 71 of the sample.

OMH-4 Units of Service by Payor

Provider Agency: 10000 - Any Agency SCHEDULE OMH - 4 Units of Service By Payor
 Reporting Period: 1/1/2014 - 12/31/2014 By Program/Site
 Submission Type: Full

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

Units of Service by Payor by Program/Site

Line No.	ITEM DESCRIPTION	TOTAL VISITS	REVENUE EARNED BY PAYOR
Payor:			
1	Medicaid Only	840	
2	Medicaid Fee for Service Only	2,764	
3	Medicaid Managed Care	1,606	
4	Medicaid and Medicare	617	
5	Medicaid Managed Care and Medicare		
6	Medicaid and Other Private Insurance		
7	Medicaid Managed Care and Other Private Insurance		
8	Child Health Plus or Family Health Plus	0	
9	Other Private Insurance	83	
10	Participant Fees: Co-pays and Deductibles		4,736
Uncompensated Care:			
11	Participant Fees Not Including Co-pays	301	15,050
12	Third Party - Not Paid - Non-Covered Services	25	
13	Third Party - Not Paid - Non-Eligible Licensed Staff		
14	Third Party - Not Paid - Non-Eligible Out of Network		
15	Total Visits (Sum of Lines 1-14)	5,621	
16	Visits Eligible for Uncompensated Care Reimbursement (Sum Lines 11-14)	326	
17	Uncompensated Care Visits (Line 16) as Percent of Total Visits (Line 15)	6	

Go To: Save Validate Cancel Delete Close

Slide 138 - Notes

OMH-4

Units of Service by Payor

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

Slide 139 - Notes

- Page 72 of the sample.

OMH-4

Units of Service by Payor

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

Slide 140 - Notes

Important OMH Notes

- ❖ OMH providers should continue to use the Mental Health Provider Data Exchange (MHPD) to submit corrections, openings and closures of programs.
- ❖ Please note that the total agency administration reported on schedule DMH-2, line 11 for all OMH programs should not exceed the amount allocated to OMH via the ratio/value allocation.
- ❖ Medicaid Managed Care revenue must be separately reported as part of Other Third Parties in the worksheet detail box for schedules CFR-1, line 74, DMH-1, line 20 and DMH-2, line 19.

Slide 141 - Notes

OMH Changes for 2015 OMH Vocational Programs

- ❖ Please note that the following OMH vocational program descriptions and units of service descriptions are being revised and requirements clarified for the 2015 CFR:
 - 0380 – Transitional Employment Placement
 - 1340 – Enclave in Industry
 - 1380 – Assisted Competitive Employment
 - 2340 – Affirmative Business Industry
 - 3340 – Work Program
 - 4340 – Ongoing Integrated Supported Employment Services
 - 6140 – Transformed Business Model

Slide 142 - Notes

OMH Changes for 2015 OMH Vocational Programs

- ❖ More information should be provided by the OMH Program Office later this year.
- ❖ These changes will be effective January 1, 2015 for calendar filers and July 1, 2015 for fiscal year filers.
- ❖ 2014 and 2014-15 CFR requirements will not be affected by these changes.

Slide 143 - Notes

OMH Changes for 2014

- ❖ The following program codes have been ***deleted*** from Appendix F of the CFR Manual:
 - 0340 – Sheltered Workshop
 - 1410 – Geriatric Gatekeeper
- ❖ The following program code has been ***added*** to Appendix F of the CFR Manual:
 - 1530 – Promises Zone

Slide 144 - Notes

OMH Changes for 2014

- ❖ The following program codes have had the units of service descriptions ***modified*** in Appendix F of the CFR Manual:
 - 0200 – Day Treatment (Children & Adolescents)
 - 2200 – Partial Hospitalization
 - 2320 – Intensive Psychiatric Rehabilitation Treatment (IPRT)
 - 6340 – Comprehensive PROS with Clinic
 - 7340 – Comprehensive PROS without Clinic
 - 8340 – Limited License PROS

Slide 145 - Notes

OMH Changes for 2014

- ❖ The following funding source codes have been ***added*** to Appendix N of the CFR Manual:
 - 078A – Supported Housing Stipend Increase
 - 142A – Expanded Community Support Adult
 - 142B – Expanded Community Support Children & Youth
 - 175A – Article 28 & 31 Closure Re-Investments (Adult)
 - 175B – Article 28 & 31 Closure Re-Investments (Children & Youth)

Slide 146 - Notes

OMH Changes for 2014

- ❖ Funding source code 020 – Direct Sheltered Workshop is no longer valid for use in OMH programs.

Slide 147 - Notes

OPWDD-1

Schedule of Services-ICF/DDs Only

- ❖ Each ICF/DD site requires a separate schedule (program codes 0090 and 1090).
- ❖ The 7-digit Operating Certificate Number ***must*** now be entered on OPWDD-1 for program codes 0090 & 1090.
- ❖ If Medical Supplies is marked with an "X" in column 2 or 3, complete an OPWDD-2 for that ICF/DD site.

Slide 148 - Notes

- Page 73 of the sample.

OPWDD-1
ICF/DD Site Codes

ICF/DD (30 Beds or Less) – Program Codes 0090 & 0091

Related to:

Residential Reserve for Replacement (RRR) – ICF/DD
30 Beds or Less) – Program Code 0295 & Add-ons

Use:

The first 4-digits of your Agency Code + 090

ICF/DD (Over 30 Beds) – Program Code 1090

Use:

The 7-digit Operating Certificate Number

Slide 149 - Notes

OPWDD-2
ICF/DD Medical Supplies

For all ICF/DD sites

- ❖ If medical supplies were purchased by the ICF/DD (OPWDD-1, Line 6 – Other Medical Supplies, Column 2 or Column 3), OPWDD-2 must be completed.
- ❖ Site specific reporting is required.
- ❖ Check the box next to each Medical Supply listed that was included in the cost reported on OPWDD-1, Line 6 – Other Medical Supplies.

Slide 150 - Notes

➤ Page 74 of the sample.

OPWDD-5 Capital Assets Schedule

- ❖ This schedule will be used to capture property expenses.
- ❖ The OPWDD-5 will apply to the following programs:
 - 0090 – ICF/DD (30 beds or less)
 - 1090 – ICF/DD (Over 30 beds)
 - 0200 – Day Treatment Freestanding
 - 0223 – HCBS Group Day Habilitation Service (Inclusive of HCBS Supplemental Group Day Habilitation Service)
 - 0227 – HCBS Prevocational Services

Slide 151 - Notes

OPWDD Changes for 2014

- ❖ Supplemental schedule OPWDD-5 has been added.
- ❖ Supplemental schedules OPWDD-3 and OPWDD-4 have been deleted.
- ❖ The following program codes have been added from Appendix G of the CFR Manual:
 - 0065, 0209, 0241, 0260, 0421, 0422, 0423, 0424, 0425, 0426, 0427 and 0428
- ❖ The following program codes have been deleted from Appendix G of the CFR Manual:
 - 0120, 0224, 0238 and 0293

Slide 152 - Notes

- The 0400 series of program codes is replacing the CSS program code 0411.
- Program code 0224 expenses/revenues will now be reported in program code 0223.

OPWDD Changes for 2014

- ❖ The following program code description has been **modified** in Appendix G of the CFR Manual:
0214, 0221, 0231, 0234, 0235, 0237, 0410, 0411, 0415, 0416, 0417, 0418, 0419, 7090 and 7091
- ❖ OPWDD will now accept email copies of the required certification schedules CFR-i, CFR-ii/iiA and CFR-iii as applicable. Refer to Section 2.0 of the 2014 CFR Manual for more information.
- ❖ CFR-1, line 68d is now used for the program administration property portion of the amount reported on schedule CFR-1, line 63.

Slide 153 - Notes

SED-1

Program and Enrollment Data

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

Slide 154 - Notes

- Page 75 of the sample.

SED-4

Related Service Capacity, Need and Productivity

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

Slide 155 - Notes

- Page 76 of the sample.
- There have been minor revisions in the SED-4 instructions in the CFR Manual. Please see Section 33 of the CFR Manual, column 2a.

SED Program Codes

Early Intervention Program (EIP)

Use existing 9300 program code OR

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

Slide 156 - Notes

Steps to a Successful CFR Submission

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

Slide 157 - Notes

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

Validate Submission/Assign DCN



Slide 158 - Notes

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

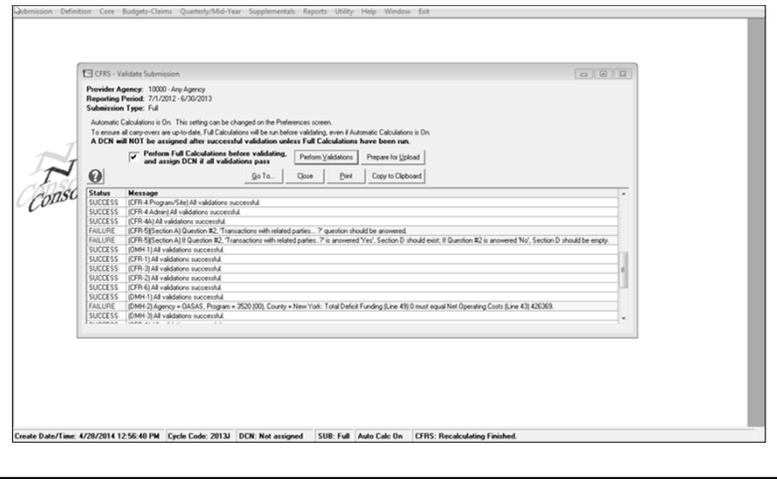
Validate Submission/Assign DCN



Slide 159 - Notes

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

Validate Submission/Assign DCN



Slide 160 - Notes

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

Validate Submission/Assign DCN

Provider Agency: 10000 - Any Agency
 Reporting Period: 1/1/2014 - 12/31/2014
 Submission Type: Full

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

Perform Full Calculations before validating and assign DCN if all validations pass. Perform Validations

Status	Message
SUCCESS	All state agencies defined for the submission have sites defined.
SUCCESS	All SED Programs have a valid Program Code Index.
SUCCESS	All OPWDD programs pass the Fringe Benefits validations.
SUCCESS	All OPWDD programs pass the Personal Services validations.
SUCCESS	All OPWDD programs pass the HUD Revenue validations.
SUCCESS	CFR1-1 All validations successful.
SUCCESS	CFR1-2 All validations successful.
SUCCESS	CFR1-3 All validations successful.
SUCCESS	CFR1-4 Program/Type All validations successful.
SUCCESS	CFR1-4 Admin All validations successful.
SUCCESS	CFR1-4 All validations successful.
SUCCESS	CFR1-5 All validations successful.
SUCCESS	CFR1-6 All validations successful.
SUCCESS	CFR1-7 All validations successful.
SUCCESS	CFR1-8 All validations successful.
SUCCESS	CFR1-9 All validations successful.
SUCCESS	CFR1-10 All validations successful.
SUCCESS	CFR1-11 All validations successful.
SUCCESS	CFR1-12 All validations successful.
SUCCESS	CFR1-13 All validations successful.
SUCCESS	CFR1-14 All validations successful.
SUCCESS	CFR1-15 All validations successful.
SUCCESS	CFR1-16 All validations successful.
SUCCESS	CFR1-17 All validations successful.
SUCCESS	CFR1-18 All validations successful.
SUCCESS	CFR1-19 All validations successful.
SUCCESS	CFR1-20 All validations successful.
SUCCESS	CFR1-21 All validations successful.
SUCCESS	CFR1-22 All validations successful.
SUCCESS	CFR1-23 All validations successful.
SUCCESS	CFR1-24 All validations successful.
SUCCESS	CFR1-25 All validations successful.
SUCCESS	CFR1-26 All validations successful.
SUCCESS	CFR1-27 All validations successful.
SUCCESS	CFR1-28 All validations successful.
SUCCESS	CFR1-29 All validations successful.
SUCCESS	CFR1-30 All validations successful.
SUCCESS	CFR1-31 All validations successful.
SUCCESS	CFR1-32 All validations successful.
SUCCESS	CFR1-33 All validations successful.
SUCCESS	CFR1-34 All validations successful.
SUCCESS	CFR1-35 All validations successful.
SUCCESS	CFR1-36 All validations successful.
SUCCESS	CFR1-37 All validations successful.
SUCCESS	CFR1-38 All validations successful.
SUCCESS	CFR1-39 All validations successful.
SUCCESS	CFR1-40 All validations successful.
SUCCESS	CFR1-41 All validations successful.
SUCCESS	CFR1-42 All validations successful.
SUCCESS	CFR1-43 All validations successful.
SUCCESS	CFR1-44 All validations successful.
SUCCESS	CFR1-45 All validations successful.
SUCCESS	CFR1-46 All validations successful.
SUCCESS	CFR1-47 All validations successful.
SUCCESS	CFR1-48 All validations successful.
SUCCESS	CFR1-49 All validations successful.
SUCCESS	CFR1-50 All validations successful.
SUCCESS	CFR1-51 All validations successful.
SUCCESS	CFR1-52 All validations successful.
SUCCESS	CFR1-53 All validations successful.
SUCCESS	CFR1-54 All validations successful.
SUCCESS	CFR1-55 All validations successful.
SUCCESS	CFR1-56 All validations successful.
SUCCESS	CFR1-57 All validations successful.
SUCCESS	CFR1-58 All validations successful.
SUCCESS	CFR1-59 All validations successful.
SUCCESS	CFR1-60 All validations successful.
SUCCESS	CFR1-61 All validations successful.
SUCCESS	CFR1-62 All validations successful.
SUCCESS	CFR1-63 All validations successful.
SUCCESS	CFR1-64 All validations successful.
SUCCESS	CFR1-65 All validations successful.
SUCCESS	CFR1-66 All validations successful.
SUCCESS	CFR1-67 All validations successful.
SUCCESS	CFR1-68 All validations successful.
SUCCESS	CFR1-69 All validations successful.
SUCCESS	CFR1-70 All validations successful.
SUCCESS	CFR1-71 All validations successful.
SUCCESS	CFR1-72 All validations successful.
SUCCESS	CFR1-73 All validations successful.
SUCCESS	CFR1-74 All validations successful.
SUCCESS	CFR1-75 All validations successful.
SUCCESS	CFR1-76 All validations successful.
SUCCESS	CFR1-77 All validations successful.
SUCCESS	CFR1-78 All validations successful.
SUCCESS	CFR1-79 All validations successful.
SUCCESS	CFR1-80 All validations successful.
SUCCESS	CFR1-81 All validations successful.
SUCCESS	CFR1-82 All validations successful.
SUCCESS	CFR1-83 All validations successful.
SUCCESS	CFR1-84 All validations successful.
SUCCESS	CFR1-85 All validations successful.
SUCCESS	CFR1-86 All validations successful.
SUCCESS	CFR1-87 All validations successful.
SUCCESS	CFR1-88 All validations successful.
SUCCESS	CFR1-89 All validations successful.
SUCCESS	CFR1-90 All validations successful.
SUCCESS	CFR1-91 All validations successful.
SUCCESS	CFR1-92 All validations successful.
SUCCESS	CFR1-93 All validations successful.
SUCCESS	CFR1-94 All validations successful.
SUCCESS	CFR1-95 All validations successful.
SUCCESS	CFR1-96 All validations successful.
SUCCESS	CFR1-97 All validations successful.
SUCCESS	CFR1-98 All validations successful.
SUCCESS	CFR1-99 All validations successful.
SUCCESS	CFR1-100 All validations successful.
END	VALIDATIONS COMPLETE
	DCN Assigned.

Create Date/Time: 10/23/2014 1:20:16 PM Cycle Code: 2014C DCN: 45010337 SUB: Full Auto Calc: On

Slide 161 - Notes

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

Prepare for Upload

CFRS - Prepare Submission for Upload

Default Directory for CFRS Submissions Prepared for Upload
 C:\ProgramData\Consolidated Fiscal Reporting System\CFRS 23.0\Default\Upload

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

Current destination for Prepare for Upload file:
 C:\ProgramData\Consolidated Fiscal Reporting System\CFRS 23.0\Default\Upload

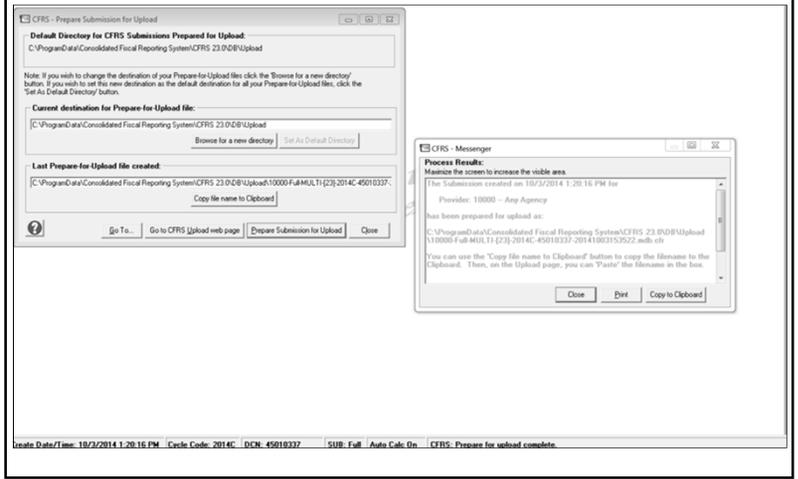
Last Prepare for Upload file created:
 C:\ProgramData\Consolidated Fiscal Reporting System\CFRS 23.0\Default\Upload\10000-FULLMULTI23-2014C-45010337-

Create Date/Time: 10/23/2014 1:20:16 PM Cycle Code: 2014C DCN: 45010337 SUB: Full Auto Calc: On

Slide 162 - Notes

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

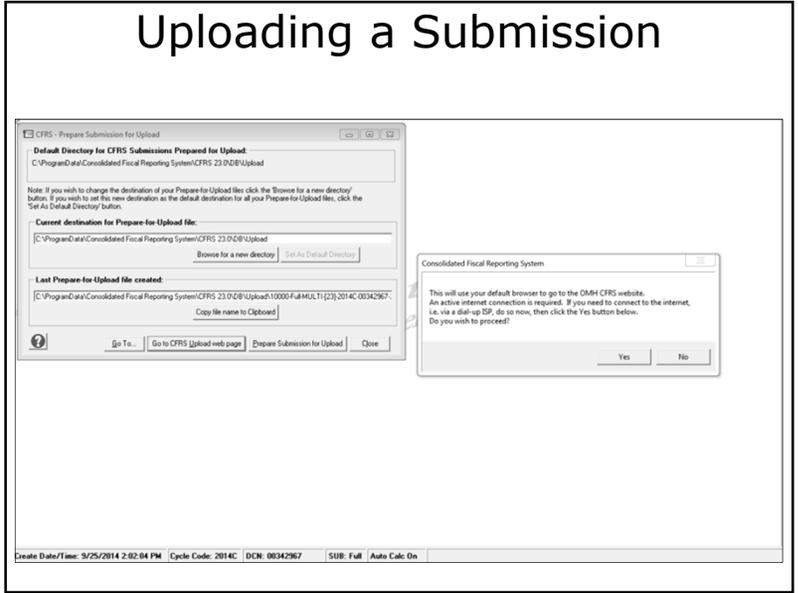
Prepare for Upload



Slide 163 - Notes

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

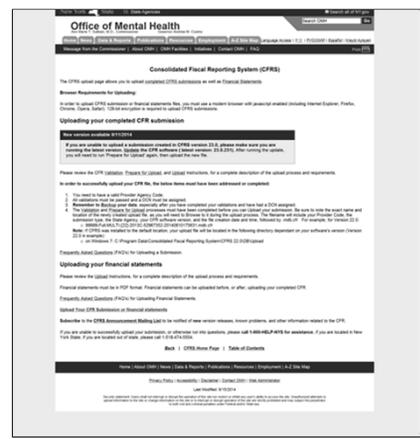
Uploading a Submission



Slide 164 - Notes

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

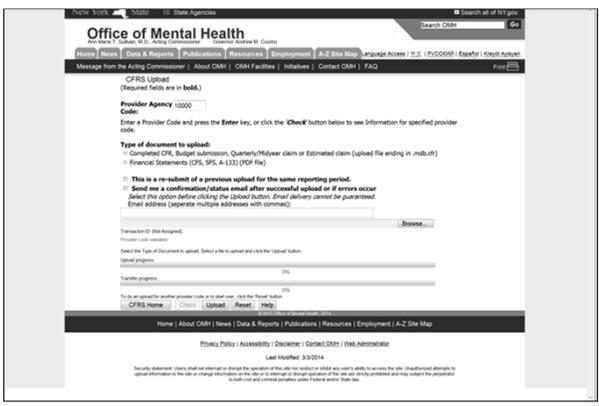
Uploading a Submission



Slide 165 - Notes

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

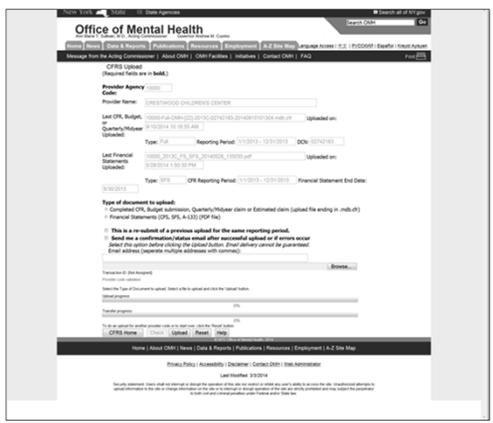
Uploading a Submission



Slide 166 - Notes

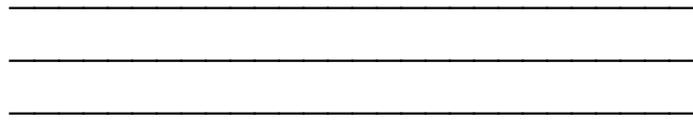
- Enter your agency's 5-digit Provider Agency Code and press "Enter" or click "Check" to proceed.

Uploading a Submission

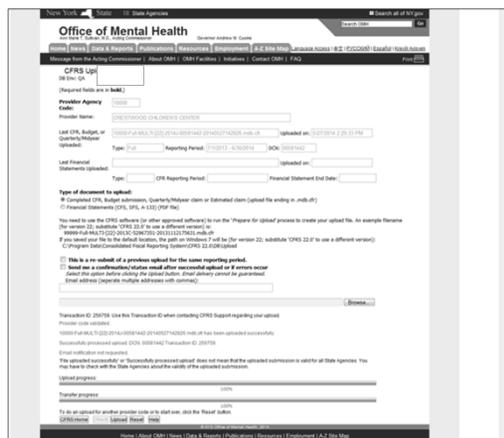


Slide 167 - Notes

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



Uploading a Submission

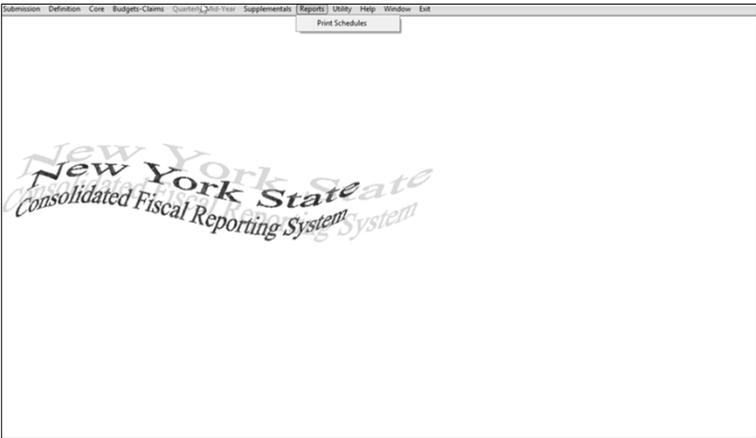


Slide 168 - Notes

- Confirmation of upload



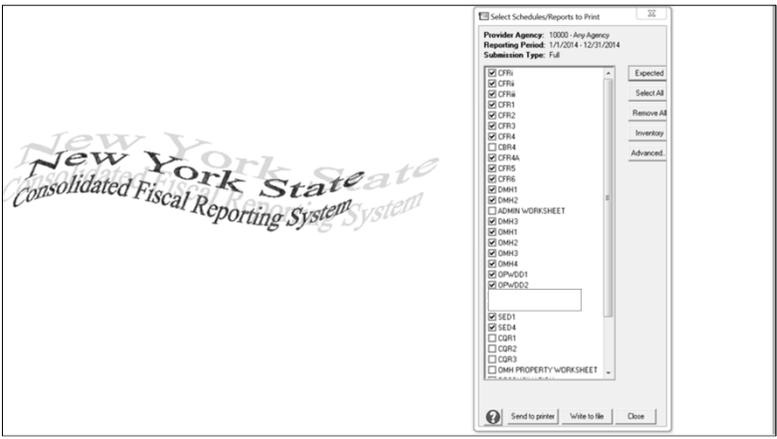
Reports and Printing



Slide 169 - Notes

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

Reports and Printing



Slide 170 - Notes

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

Utilities



Slide 171 - Notes

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

Utilities: Converting CFR-4 Detail to CBR-4



Slide 172 - Notes

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

Utilities: Importing Data

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

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

Open Save this location for future imports

All Data Master data only Include CFR-4/CFR-4A positions Include CFR-1 site data (lines 1-15)

Change Submission definition

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

Provider agency code	Provider agency name	Submission Type	Reporting From	Reporting To	Est. Cycle	State Agencies	DCN	User Description
10000	Any Agency	Full	1/1/2014	12/31/2014	C	OASAS DMH(OPWDD)-SED	0034267	
10000	Any Agency	Full	1/1/2013	12/31/2013	C	OASAS DMH(OPWDD)-SED		
10000	Any Agency	Full	7/1/2013	6/30/2014	A	OASAS DMH(OPWDD)-SED	00473048	Training sample

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

Submission Type: Budget Reporting Cycle: Reporting Period: Default Other

Provider Code/ Cop ID: 10000 Calendar (Jan. to Dec.) Fiscal (July to June)

From: 1/1/2014 To: 12/31/2014

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

Slide 173 - Notes

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

Utilities: Change/Delete Funding Source

Change/Delete Funding Source

Provider Agency: 10000 - Any Agency
 Reporting Period: 1/1/2014 - 12/31/2014
 Submission Type: Full

Select a funding source you wish to update

Program Code Index	Program Name	Agencies	County	Funding Source Name	Funding Source Code Index
0150 (03)	Family Support Services	OPWDD	Orondaga - 34	Family Support Services	059
0600 (03)	Subcontract Service	OPWDD	Orondaga - 34	Non-Funded	050
1100 (03)	Advocacy/Support Services	DMH	Orondaga - 34	Ongoing Int. Spt. Emp. Serv. DMH Drp	037
1100 (03)	Advocacy/Support Services	DMH	Orondaga - 34	Non-Funded	090
2100 (03)	Crisis Treatment	DMH	Orondaga - 34	Non-Funded	090
7050 (03)	Community Residence, Children & Youth	DMH	Orondaga - 34	Children Cr. Operating (DMH Drp)	0728
7050 (03)	Community Residence, Children & Youth	DMH	Orondaga - 34	Children Cr. Property (DMH Drp)	0738
9030 (03)	Medically Supervised Outpatient	OASAS	Orondaga - 34	Federal SPT	013F
9030 (03)	Medically Supervised Outpatient	OASAS	Orondaga - 34	Non-Funded - State	0905

Enter new funding source for the selected agency/county/program

Funded by: OPWDD

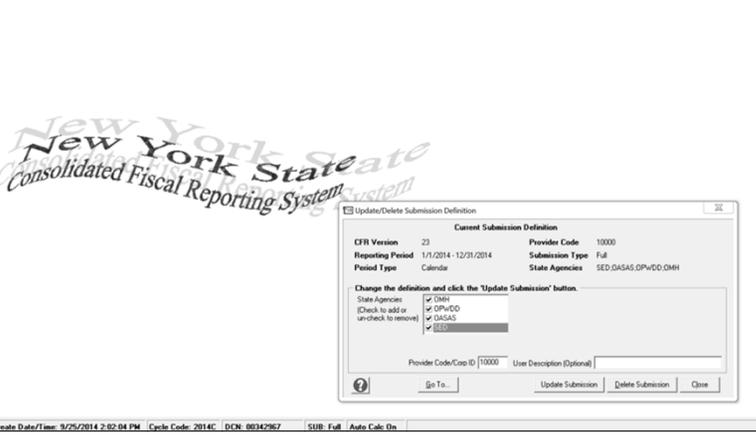
Funding Source:

- 059 - Family Support Services
- 053 - MRI Crisis Intervention
- 000 - Home Care
- 000 - ISS Transition Support - OPWDD Drp
- 000 - Individual Support Services
- 090 - Non-Funded
- 152 - GDPIC

Slide 174 - Notes

-
-
-
-
-
-
-
-

Utilities: Update/Delete Agency Definition



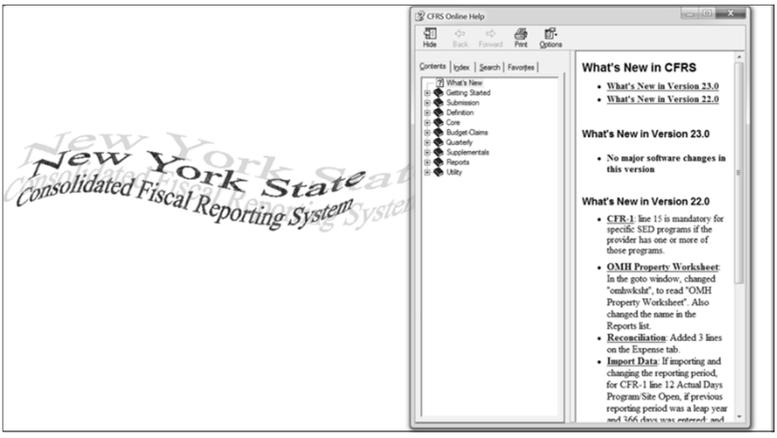
Slide 175 - Notes

Help



Slide 176 - Notes

Help



Slide 177 - Notes

Time for a Break!



Slide 178 - Notes



Slide 179 - Notes

State Aid
The Claiming
Schedules !



Slide 180 - Notes

Budget Modifications

If you haven't done so already, compare your projected expenses and revenues to your approved budget ***NOW!***

If it appears a modification to your approved budget is required, consult the funding NYS Agency for guidance.

Slide 181 - Notes

DMH-1 Program Fiscal Summary

Provider Agency: 10000 - Any Agency SCHEDULE DMH - 1 Program Fiscal Summary
 Reporting Period: 1/1/2014 - 12/31/2014
 Submission Type: Full

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

Line No.	ITEM DESCRIPTION	Cost Codes	Value
1	Program Type	60071 Clinic Treatment	
2	Program Code (Program Code Index)	60011 2100 (00)	
UNITS OF SERVICE			
3	DMH Units of Service	00121	5,621
4	OPuCO Units of Service	00161	0
5	OSAS Units of Service	00170	0
EXPENSES			
6	Personal Services	17810	372,540
7	Vacation Leave Accruals	17820	685
8	Fringe Benefits	17830	161,269
9	Other Than Personal Services	17840	160,411
10	Equipment - Provider Paid	17950	2,660
11	Property - Provider Paid	17860	69,618
12	Agency Administration	17880	62,324
13	Adjustments Non-Allowable Costs	17990	1,000
14	Total Adjusted Expenses (Lines 6-12 Minus 13)	17999	768,145

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

Slide 182 - Notes

- Pages 53–58 of the sample.
- DMH-1 is a 3 tab data entry screen (Program Units of Service and Expenses, Program Revenues & Program Adjustments to Revenues).
- Data can be saved incrementally or after all data has been entered.
- Data for Items 1 & 2 are entered through a line details box.
- Full CFRs: The software aggregates expenses, revenues and units of service by program type, instead of program site.
- Abbreviated CFRs: CFR-4 data will be transferred to the personal services line by the software.

DMH-1 Program Fiscal Summary

Provider Agency: 10000 - Any Agency SCHEDULE DMH - 1 Program Fiscal Summary
 Reporting Period: 1/1/2014 - 12/31/2014
 Submission Type: Full
 State Agency: 1 - DMH Program: 2100 (0) - Clinic Treatment

Line No.	ITEM DESCRIPTION	Cost Codes	Value
REVENUES			
15	Participant Fees (less 551 and 55A)	26010	18,280
16	551 and 55A	26020	0
17	Home Field/Public Assistance	26030	0
18	Medicaid	26040	680,362
19	Medicare	26050	65,627
* 20	Other Third Parties	26070	0
21	DP+VCD Residential Prosn and Board/NTS OPTS	26080	4,279
22	Transportation, Medicaid	26090	0
23	Transportation, Other	26100	0
24	Salts Contract Total	26140	0
* 25	Federal Grants (Detail Required)	26160	0
* 26	State Grants (Detail Required)	26180	0
27	LISE Income Total (DMH and DP+VCD only)	26200	0
28	SNAP (DASAS, DP+VCD)	26240	0
29	Net Deficit Funding (State & LGU Funding only)	26110	0
* 30	Other (Detail Required)	26230	1,450
31	Total Gross Revenues (Sum Lines 15-30)	26999	770,074

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

Slide 183 - Notes

DMH-1 Program Fiscal Summary

Provider Agency: 10000 - Any Agency SCHEDULE DMH - 1 Program Fiscal Summary
 Reporting Period: 1/1/2014 - 12/31/2014
 Submission Type: Full
 State Agency: 1 - DMH Program: 2100 (0) - Clinic Treatment

Line No.	ITEM DESCRIPTION	Cost Codes	Value
GAAP ADJUSTMENTS TO REVENUE			
32	Participant Allowance	27810	0
33	Uncollectible Accounts Receivable	27840	0
* 34	Other (Detail Required)	27845	0
35	Total GAAP Adjustments (Sum Lines 32-34)	27849	0
36	Net GAAP Revenues (Line 31 minus 35)	27825	770,074
NON GAAP ADJUSTMENTS TO REVENUE			
37	Lease Contract Income	27950	0
38	Lump Sum Income	27980	0
39	Net Deficit Funding	27970	0
* 40	Other (Detail Required)	27980	0
41	Total NON GAAP Adjustments (Sum Lines 37-40)	27990	0
42	Subtotal Adj. to Revenue (Sum Lines 35 & 41)	27999	0
43	Total Net Revenues (Line 31 Minus 42)	28999	770,074
44	Net Operating Cost (Line 14 Minus 43)	28999	-1,920

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

Slide 184 - Notes

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

DMH-1 Program Fiscal Summary

Slide 185 - Notes

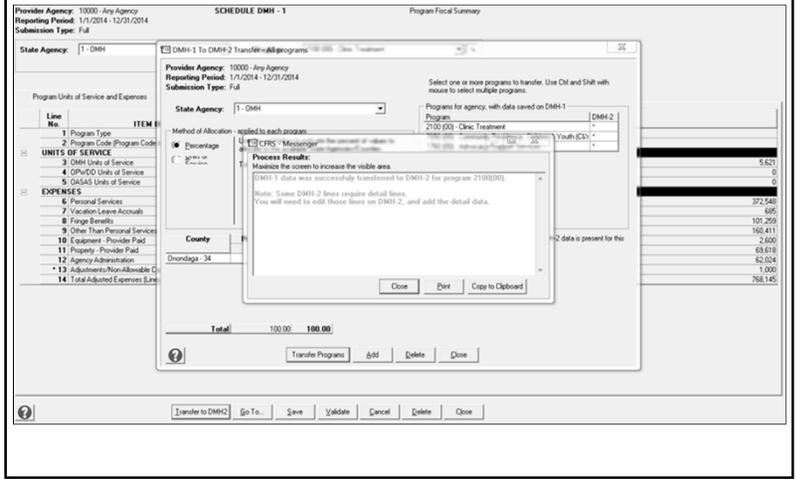
- Select NYS Agency, Method of Allocation, County and Program(s) to transfer.
- Method of Allocation is either percentage (normally 100%) or units of service.
- The county selected is the funding county for the program(s) selected.
- One program, several programs or all programs can be transferred at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

DMH-1 Program Fiscal Summary

Slide 186 - Notes

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

DMH-1 Program Fiscal Summary



Slide 187 - Notes

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

DMH-1 Program Fiscal Summary

- ❖ In Full CFRs data is carried forward from CFR-1.
- ❖ In Abbreviated and Article 28 Abbreviated CFRs data must be manually entered.
- ❖ The DMH-1 is completed on the full accrual basis of accounting.
- ❖ The DMH-1 is completed on a NYS Agency and shared program specific basis.
- ❖ If you operate a shared program, units of service for the appropriate state agencies must be entered on DMH-1, lines 3-5
- ❖ Fiscal information is reported by program type rather than program site.

Slide 188 - Notes

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

DMH-1

Program Fiscal Summary

- ❖ Equipment costing \$5,000 or more and having a useful life of 2 or more years **must** be depreciated.
- ❖ Agency administration is distributed between NYS Agencies and their programs using the Ratio Value Allocation Methodology.
- ❖ In Abbreviated CFRs the agency administration amount on line 12 will not be enterable unless the Override box is checked on the Agency Administration Worksheet.

Slide 189 - Notes

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

DMH-1

Program Fiscal Summary

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

Slide 190 - Notes

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

DMH-2 Aid to Localities/Direct Contract Summary

Provider Agency: 10000 - Any Agency
 Reporting Period: 1/1/2014 - 12/31/2014
 Submission Type: Full

State Agency: 1 - DMH County: Onondaga - 34
 Define a DMH Only Program: [Click] Program: [Dropdown]

Expenses | Revenues | Adjustments to Revenues | Deficit Funding

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

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

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

Slide 191 - Notes

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

DMH-2 Aid to Localities/Direct Contract Summary

Provider Agency: 10000 - Any Agency
 Reporting Period: 1/1/2014 - 12/31/2014
 Submission Type: Full

State Agency: 1 - DMH County: Onondaga - 34
 Define a DMH Only Program: [Click] Program: 2100 (00) - Clinic Treatment

Expenses | Revenues | Adjustments to Revenues | Deficit Funding

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

Line No.	ITEM DESCRIPTION	Cost Codes	Value
1	Accounting Method		
2	State Contract Number, LGU Contract Number - Local	00200 ONONDAG	
3	Program Type	00072 Clinic Treatment	
4	Program Code (Program Code Index)	00012 - 2100 (00)	
EXPENSES			
5	Personal Services	10010	377,543
6	Vacation/Leave Accruals	10020	695
7	Fringe Benefits	10030	167,259
8	Other Than Personal Services (OTPS)	10040	160,411
9	Equipment - Provider Paid	10050	7,427
10	Property - Provider Paid	10060	63,616
11	Agency Administration	10080	62,524
12	Adjustments/Non-Allowable Costs (Detail Required)	10090	7,088
13	Total Adjusted Expenses (Lines 5-11 Minus 12)	10099	779,922

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

Slide 192 - Notes

- Select Contract Type:
 - State contracts are direct contracts between the provider agency and the funding NYS agency.
 - Local contracts are contracts between the provider agency and a county LGU.
- Select Method of Accounting from Dropdown box.
- In the sample, Any Agency reports equipment depreciation of \$2,600. Any Agency wants to claim the actual cost of equipment purchased in 2013-14 for state aid reimbursement. Therefore, after transferring data from DMH-1 to DMH-2 the amount on the equipment line was changed to \$5,569.

DMH-2 Aid to Localities/Direct Contract Summary

Provider Agency: 10000 - Any Agency
 Reporting Period: 1/1/2014 - 12/31/2014
 Submission Type: Full

State Agency: 1 - DMH County: Onondaga - 34
 Program: 2100 (00) - Clinic Treatment

Expenses | Revenues | Adjustments to Revenues | Deficit Funding

Line No.	ITEM DESCRIPTION	Cost Codes	Value
1	Accounting Method		
2	State Contract Number/LGU Contract Number - Local	Modified	
3	Program Type	00072 Clinic Treatment	
4	Program Code (Program Code Index)	00012 - 2100 (00)	
EXPENSES			
5	Personal Services	18010	372,540
6	Vacation Leave Accruals	18020	695
7	Fringe Benefits	18030	161,259
8	Other Than Personal Services (OTPS)	18040	160,411
9	Equipment - Provider Paid	18050	7,427
10	Property - Provider Paid	18060	63,619
11	Agency Administration	18080	62,024
12	Adjustments-Non-Allowable Costs (Detail Required)	18090	1,000
13	Total Adjusted Expenses (Lines 5-11 Minus 12)	18999	772,972

Contract Type: Direct Contract [Contract directly with a State Agency (SASAS/DMU/OPWDD)]
 Local Contract [Contract through approval letter with a county]

CFRS Line Details

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

Description	Detail Value
Line 43 - Adjustment to lease	1,000

Worksheet Total: 1,000

Buttons: Add, Save, Delete, Close

Slide 193 - Notes

- Remember to add the detail in the Line Details Box for those lines with an asterisk next to the line number or else a failure will occur during the submission validation process.
- In this example the related party transaction adjustment detail has been added.
- After data entry, click “Save” or switch tabs to proceed.

DMH-2 Aid to Localities/Direct Contract Summary

Provider Agency: 10000 - Any Agency
 Reporting Period: 1/1/2014 - 12/31/2014
 Submission Type: Full

State Agency: 1 - DMH County: Onondaga - 34
 Program: 2100 (00) - Clinic Treatment

Expenses | Revenues | Adjustments to Revenues | Deficit Funding

Line No.	ITEM DESCRIPTION	Cost Codes	Value
REVENUES			
14	Participant Fees (Item SSI & SSA)	40110	10,200
15	SSI & SGA	40200	0
16	Home Relief/Public Assistance	40300	0
17	Medicaid	40340	680,382
18	Medicare	40360	85,627
19	Other Third Parties	40370	6,928
20	OPWDD Residential Room and Board/NYS OPTS	40380	0
21	Transportation - Medicaid	40390	0
22	Transportation - Other	40100	0
23	Sales - Contract Total	40140	0
24	Federal Grants (Detail Required)	40160	0
25	State Grants (Detail Required)	40190	0
26	LTS Income Total (DMH and OPWDD only)	40220	0
27	SNAP (GASAS, OPWDD)	40240	0
28	Net Deficit Funding (State & LGU Funding only)	40110	0
29	Other Detail Required	40230	0
30	Total Gross Revenues (Sum Lines 14-28)	40999	770,074

CFRS Line Details

Enter Details for line Number: 17
 For schedule: DMH - 2
 For this schedule line, only the pre-defined entries can be us

Description	Detail Value
Base Medicaid	680382
Level I CCPS	0
CSP	0
Level II CCPS	0

Worksheet Total: 680,382

Buttons: Add, Save, Delete, Close

Slide 194 - Notes

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

DMH-2 Aid to Localities/Direct Contract Summary

Provider Agency: 10000 - Any Agency SCHEDULE DMH - 2 Aid To Localities/
 Reporting Period: 1/1/2014 - 12/31/2014 Direct Contract
 Submission Type: Full Summary

State Agency: [1 - DMH] County: [Onondaga - 34] Define a DMH Only Program: [Click]

Program: [2100 000 - Clinic Treatment]

Expenses | Revenues | Adjustments to Revenues | Deficit Funding

Line No.	ITEM DESCRIPTION	Cost Codes	Value
GAAP ADJUSTMENTS TO REVENUE			
31	Participant Allowance	47010	0
32	Creditable Accounts Receivable	47040	0
33	Other Dental Referred	47045	0
34	Total GAAP Adjustments (Sum Lines 31-33)	47049	0
35	Net GAAP Revenues (Line 30 minus 34)	47025	770,074
NON GAAP ADJUSTMENTS TO REVENUE			
36	Exempt Contract Income	47050	0
37	Exempt LIS Income	47060	0
38	Net Deficit Funding	47070	0
39	Other Dental Referred	47080	0
40	Total Non GAAP Adjustments (Sum Lines 36-39)	47088	0
41	Subtotal Adj. to Revenue (Sum Lines 34 + 40)	47099	0
42	Total Net Revenues (Line 35 minus 41)	49999	770,074
43	Net Operating Cost (Line 13 minus 42)	49999	2,890

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

Slide 195 - Notes

DMH-2 Aid to Localities/Direct Contract Summary

Provider Agency: 10000 - Any Agency SCHEDULE DMH - 2 Aid To Localities/
 Reporting Period: 1/1/2014 - 12/31/2014 Direct Contract
 Submission Type: Full Summary

State Agency: [1 - DMH] County: [Onondaga - 34] Define a DMH Only Program: [Click]

Program: [2100 000 - Clinic Treatment]

Expenses | Revenues | Adjustments to Revenues | Deficit Funding

Line No.	ITEM DESCRIPTION	Cost Codes	Value
44	State Share	60010	0
45	Local Government Share	60020	0
46	Service Provider Share (Voluntary Contributions)	60030	0
47	Total Approved Deficit Funding (Sum Lines 44 - 46)	60039	0
48	Non-Funded	60040	2,890
49	Total Deficit Funding (Sum Lines 47-48)	60999	2,890

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

Slide 196 - Notes

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

DMH-2

Aid to Localities/Direct Contract Summary

The screenshot shows the 'SCHEDULE DMH - 2' interface. At the top, it displays 'Provider Agency: 10000 - Any Agency', 'Reporting Period: 1/1/2014 - 12/31/2014', and 'Submission Type: Full'. Below this, there are dropdown menus for 'State Agency' (set to 1 - DMH) and 'County' (set to Onondaga - 34). A 'Define a DMH Only Program' button is visible. A table with columns 'Line No.', 'ITEM DESCRIPTION', 'Cost Codes', and 'Value' is shown. A dialog box titled 'Define DMH Only Program' is open, with a dropdown menu showing '1 - DMH' and a text field for 'Please enter the index:' containing '01'. Buttons for 'Close' and 'Save' are at the bottom of the dialog.

Line No.	ITEM DESCRIPTION	Cost Codes	Value
44	State Share	690100	0
45	Local Government Share	690200	0
46	Service Provider State Voluntary Contributions	690300	0
47	Total Approved Deficit Funding (Sum lines 44 - 46)	690300	0
48	Non-Fund	690400	2,999
49	Total Deficit Funding (Sum Lines 47-48)	690500	2,999

Slide 197 - Notes

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

DMH-2

Aid to Localities/Direct Contract Summary

The screenshot shows the 'SCHEDULE DMH - 2' interface with a more detailed table. It includes a 'Contract Type' section with radio buttons for 'Direct Contract' and 'Local Contract'. The table has columns 'Line No.', 'ITEM DESCRIPTION', 'Cost Codes', and 'Value'. The 'EXPENSES' section is expanded, showing various categories like 'Personal Services', 'Vacation/Leave Accruals', 'Fringe Benefits', etc. A 'Define a DMH Only Program' button is also present.

Line No.	ITEM DESCRIPTION	Cost Codes	Value
1	Accounting Method		
2	State Contract Number/IGU Contract Number	062000	
3	Program Type	09012 Clinic Treatment	
4	Program Code (Program Code Index)	00012 2100 (01)	
EXPENSES			
5	Personal Services	18010	
6	Vacation/Leave Accruals	18020	
7	Fringe Benefits	18030	
8	Other Than Personal Services (OTPS)	18040	
9	Equipment - Provider Paid	18050	
10	Property - Provider Paid	18060	
11	Agency Administration	18080	
12	Equipment/Non-Allowable Costs (Detail Required)	18090	
13	Total Adjusted Expenses (Lines 5-11 Minus 12)	18099	0

Slide 198 - Notes

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

DMH-2

Aid to Localities/Direct Contract Summary

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

Slide 199 - Notes

- Pages 59-64 of the sample.
- All CFR types.
- For state aid funding only. Not required for for-profits, SED only providers, OASAS/OMH/OPWDD providers operating only rate-based programs or have no programs receiving state aid funding.
- If the method of accounting chosen is cash or modified at least one data element must be changed from DMH-1 to DMH-2.

DMH-2

Aid to Localities/Direct Contract Summary

- ❖ If there is no local contract number, enter the first 7 letters of the county name. If the county name is 7 letters or less, enter the complete county name.
- ❖ Agency administration is distributed between NYS Agencies using the Ratio Value Allocation Methodology.
- ❖ Within OASAS and OPWDD schedules ratio value **must** be used.
- ❖ Within OMH schedules, agency administration may be distributed between programs using the allocation methodology used in your agency's approved budget.

Slide 200 - Notes

DMH-2

Aid to Localities/Direct Contract Summary

- ❖ Equipment may be expensed rather than depreciated.
- ❖ Equipment costing \$5,000 or more per unit and having a useful life of 2 or more years must be reported on line 9.
- ❖ OASAS does **not** allow the claiming of vacation leave accruals or depreciation related expenses for State Aid reimbursement.
- ❖ Revenue detail must be provided on the "Other" lines (29, 33 & 39). Approved NYS CFRS software provides line detail boxes to enter this data.

Slide 201 - Notes

DMH-2

Aid to Localities/Direct Contract Summary

- ❖ Line detail boxes are also provided for the following types of revenue:
 - Line 17, Medicaid
 - Line 19, Other Third Parties
 - Line 24, Federal Grants
 - Line 25, State Grants
- ❖ NYS CFRS software only transfers line detail box totals from DMH-1 to DMH-2. The detail information must be re-entered on the DMH-2.

Slide 202 - Notes

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

Remember



If you make any changes to the data on CFR-1, CFR-3 or CFR-4 after transferring data from DMH-1 to DMH-2 you must go back and re-transfer the data.

Schedule DMH-2 is **not** automatically updated.

Slide 203 - Notes

DMH-3

Aid to Localities and Direct Contracts Funding Source Summary

Provider Agency: 10000 - Any Agency
 Reporting Period: 1/1/2014 - 12/31/2014
 Submission Type: Full

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

State Agency: 1 - DMH County: Onondaga - 34 Program: 2100 (03) Clinic Treatment

Funding Source Summary | Statistics | Summary Totals

Funding Source: 0000 - State Agency (Direct/Indirect) 0000 - State Agency (Direct/Indirect)

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

Line No.	ITEM DESCRIPTION		Program Totals for County
2	Program Type	001 - Direct Local Assis	
3	Program Code (Program Code Index)	001C - New York New York	
8	Please Check:	001F - 2000 Capital Bud Plan	
9	FUNDING SOURCE CODE		
10	Number Persons Served/Month	00250	
11	Number Units of Service	00250	
12	Total Adjusted Expenses	50999	
13	Less Applied Net Revenue	61999	
14	Net Operating Costs	62999	
15	Contract Number (State/GU)	00001	

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

Slide 204 - Notes

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

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

The screenshot shows the DMH-3 Funding Source Summary interface. At the top, it displays 'Provider Agency: 10000 - Any Agency', 'Reporting Period: 1/1/2014 - 12/31/2014', and 'Submission Type: Full'. The 'State Agency' is set to '1 - DMH' and the 'County' is 'Orondaga - 34'. The 'Program' is '7050 (00) - Community Residence, Children's'. The 'Funding Source' is '0728 - Children CR Operating (DMH Only)'. A dialog box titled 'Change Funding Source' is open, showing a list of funding sources to select from. The current funding source is '0728 - Children CR Operating (DMH Only)'. The dialog box also displays the 'Provider Agency', 'Reporting Period', and 'Submission Type'.

Line No.	ITEM DESCRIPTION	Cost Codes	Value
2	Program Type	00073 Community Residence	
3	Program Code (Program Code Index)	00013 7050 (00)	
8	Please Check		
9	FUNDING SOURCE CODE	Children CR Operating	
10	Number Persons Served/Month	00250	
11	Number Units of Service	00250	2,500
12	Total Adjusted Expenses	50999	896,546
13	Less Applied Net Revenue	61999	896,546
14	Net Operating Costs	62999	0
15	Contract Number (State/LEU) - State	00281 C008363	

Slide 205 - Notes

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

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

The screenshot shows the DMH-3 Funding Source Summary interface. At the top, it displays 'Provider Agency: 10000 - Any Agency', 'Reporting Period: 1/1/2014 - 12/31/2014', and 'Submission Type: Full'. The 'State Agency' is set to '1 - DMH' and the 'County' is 'Orondaga - 34'. The 'Program' is '7050 (00) - Community Residence, Children's'. The 'Funding Source' is '0728 - Children CR Operating (DMH Only)'. A dialog box titled 'Change County' is open, showing a list of counties to select from. The current county is 'Orondaga - 34'. The dialog box also displays the 'Provider Agency', 'Reporting Period', and 'Submission Type'.

Line No.	ITEM DESCRIPTION	Cost Codes	Value
2	Program Type	00073 Community Residence	
3	Program Code (Program Code Index)	00013 7050 (00)	
8	Please Check		
9	FUNDING SOURCE CODE	Children CR Operating	
10	Number Persons Served/Month	00250	
11	Number Units of Service	00250	2,500
12	Total Adjusted Expenses	50999	896,546
13	Less Applied Net Revenue	61999	896,546
14	Net Operating Costs	62999	0
15	Contract Number (State/LEU) - State	00281 C008363	

Slide 206 - Notes

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

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

Line No.	ITEM DESCRIPTION	Cost Codes	Value
2	Program Type		
3	Program Code (Program Code Index)		
8	Parent Check		
9	FUNDING SOURCE CODE		
10	Number Persons Served/Month	00260	0
11	Number Units of Service	00250	2,500
12	Total Adjusted Expenses	50999	934,250
13	Less Applied Net Revenue	61999	934,250
14	Net Operating Costs	62999	0
15	Contract Number (State/LGU) - State	00201 (000363)	0

Slide 207 - Notes

- First of 2 funding codes in 1 program.

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

Line No.	ITEM DESCRIPTION	Cost Codes	Value
2	Program Type	00073	Community Residence
3	Program Code (Program Code Index)	00013	7050 (00)
8	Parent Check		
9	FUNDING SOURCE CODE		
10	Number Persons Served/Month	00260	0
11	Number Units of Service	00250	0
12	Total Adjusted Expenses	50999	37,313
13	Less Applied Net Revenue	61999	37,313
14	Net Operating Costs	62999	0
15	Contract Number (State/LGU) - State	00201 (000363)	0

Slide 208 - Notes

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

DMH-3

Aid to Localities and Direct Contracts Funding Source Summary

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

Slide 209 - Notes

- Pages 65-68 of the sample.
- All CFR types.
- For state aid funding only. Not required for for-profits, SED only providers, OASAS/OMH/OPWDD providers operating only rate-based programs or have no programs receiving state aid funding.

DMH-3

Aid to Localities and Direct Contracts Funding Source Summary

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

Slide 210 - Notes

DMH-3

Aid to Localities and Direct Contracts Funding Source Summary

For each funding source enter:

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

Slide 211 - Notes

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

DMH-3

Aid to Localities and Direct Contracts Funding Source Summary

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

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

Slide 212 - Notes

Got all that?



Slide 213 - Notes

Any Questions?



Slide 214 - Notes

We're Done!



Thank you for attending
2014 CFR Training