



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 2013-14 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.

Slide 4 Notes:

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

The screenshot shows the NYSED website's Rate Setting Unit page. The header includes the NYSED logo and navigation links like 'About NYSED', 'Program Offices', 'News Room', 'Business Portal', 'Finance & Business', and 'Policy & Guidance'. The main content area is titled 'Consolidated Fiscal Report Manuals' and lists 'Currently available files are:' for three periods: July 2013 to June 2014, January 2013 to December 2013, and July 2012 to June 2013. Each period lists links for 'Transmittal Letter', 'Manual', and 'Appendices', along with file sizes and a note about electronic filing deadlines.

Slide 5 Notes:

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

The CFR is used as:

- ❖ A year-end cost report that documents service provider expenses and revenues.
- ❖ 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.

Slide 6 Notes:

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

Methods of Accounting

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

Slide 7 Notes:

Methods of Accounting

Full Accrual Accounting Means:

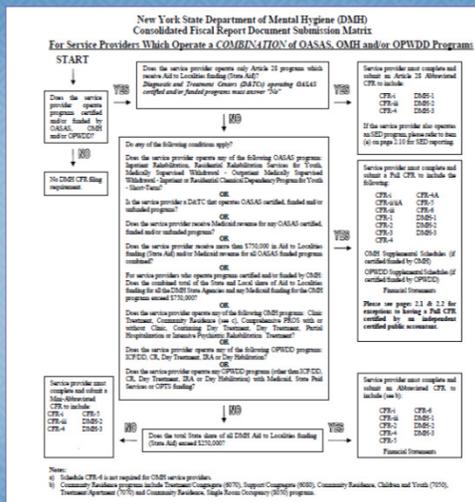
- ❖ Units of service are counted when provided.
- ❖ Revenues are recognized when earned (on date of service basis) not when received.
- ❖ Expenses are recognized when incurred.
- ❖ Asset purchases are depreciated over the useful life of the item if the initial cost is \$5,000 or more and the useful life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

Slide 8 Notes:

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 the submission matrices in Section 2.0 of the CFR Manual.
- ❖ When a service provider is funded by more than one NYS agency, the most stringent reporting requirements apply to all involved NYS agencies.

Slide 9 Notes:



Slide 10 Notes:

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

Reporting Periods

- ❖ CFR reporting periods are generally based on the geographic location of a service provider's corporate headquarters.
- ❖ This training covers the July 1, 2014 through June 30, 2015 fiscal reporting period.

Slide 11 Notes:

Reporting Periods

- ❖ If your agency also has a contract for one or more programs funded on a period different from your agency's standard CFR reporting period, an additional Abbreviated or Mini-Abbreviated CFR must be completed for the non-standard funding period.
- ❖ The expenses and revenues for programs funded on a non-standard reporting period that fall within the July 1, 2014 through June 30, 2015 period must also be reported in your agency's 2014-15 CFR.

Slide 12 Notes:

- 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).



Due Dates



- ❖ The 2014-15 CFR is due for submission to the applicable NYS agencies by November 1, 2015.
- ❖ Pre-approved 30-day CFR Extension Requests must be submitted no later than November 1, 2015.
- ❖ Extensions cannot be requested after the November 1, 2015 initial due date!
- ❖ With the extension, the new CFR due date will be December 1, 2015.
- ❖ Extension requests are submitted electronically.
- ❖ The extension request survey can be found at the SED Website.

Slide 13 Notes:

- OASAS does not allow extensions for submission of final state aid claims. Direct contract and county final claim packages are due no later than November 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
- For OPWDD providers, failure to submit an extension request or the CFR by the initial due date will result in the imposition of financial penalties.

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



Slide 14 Notes:

- 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: Those who fail to file for an extension and do not meet the filing deadline with CFR, certification schedules, and financial statements will be penalized financially as of November 1. Those who file for an extension and do not meet the filing requirements will be penalized financially as of December 1.
- 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.



Slide 15 Notes:

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

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).

Slide 16 Notes:

- 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!
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IMPORTANT

- ❖ Copies of all required certification schedules **must** be sent directly to the appropriate NYS agencies.
- ❖ OMH and SED require that paper copies of signed certification schedules be mailed to the designated bureau or unit in Albany.
- ❖ OASAS and OPWDD will accept emailed PDF copies or snail-mailed paper copies of all required certification schedules. Please see Section 2 of the 2014-15 CFR Manual for specific instructions.

Slide 17 Notes:

Submission Requirements

- ❖ Provider financial statements are submitted electronically as PDF files through the CFR upload process.
- ❖ Prior fiscal reporting period financial statements can also be submitted electronically.
- ❖ 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.

Slide 18 Notes:

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

Financial Statements

- ❖ 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 July 1, 2014 and June 30, 2015.

Slide 19 Notes:

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

Financial Statements Upload Screen

Slide 20 Notes:

- PDF copies of provider audited financial statements are 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

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

Slide 22 Notes:

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 25.0 of NYS CFRS Software **must** be used for completing CFRs and final State Aid claims for the July 1, 2014 through June 30, 2015 fiscal reporting period.

Slide 23 Notes:

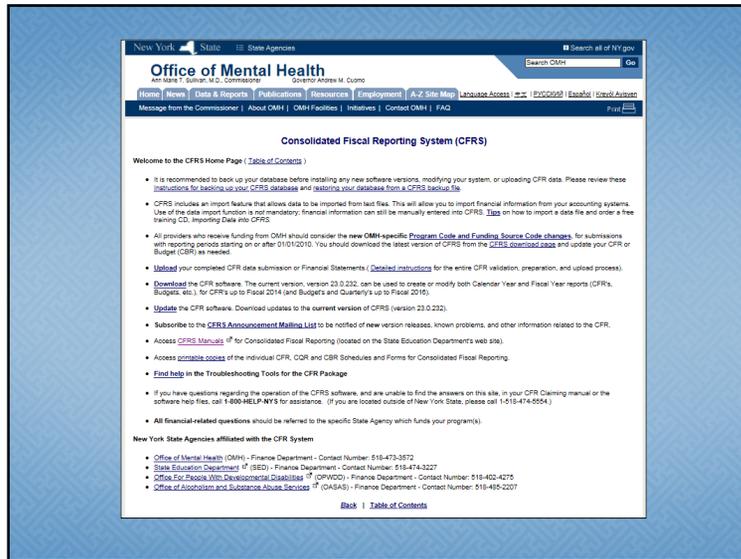
- It's hoped that version 25.0 of the NYS CFRS software will be available on or about Labor Day 2015.
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NYS CFRS Software Document Control Number (DCN)

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

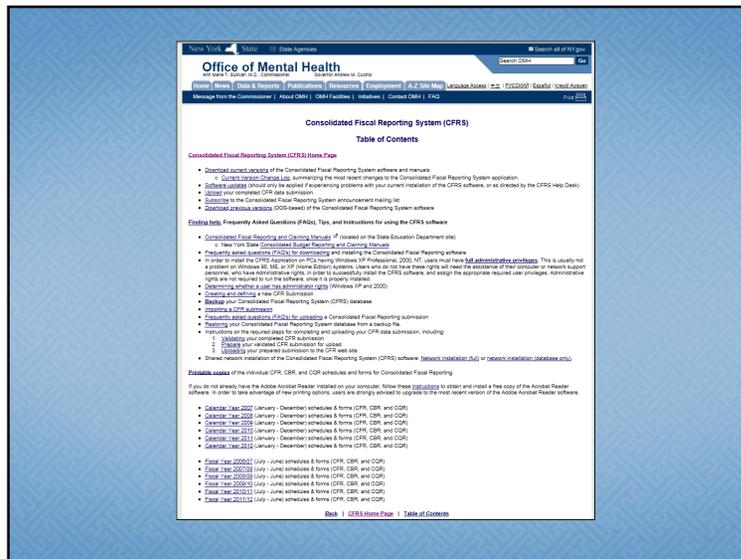
Slide 24 Notes:

- Submitted copies of signed certification pages must have the same DCN as the uploaded CFR document.
- Submission of revised CFRs means new signature pages must be submitted with the new DCN.
- CFR data files, PDF copies of signed certification schedules and annual CFR Manuals should be stored in a secure, regularly backed-up location to ensure compliance with governmental records retention policies.



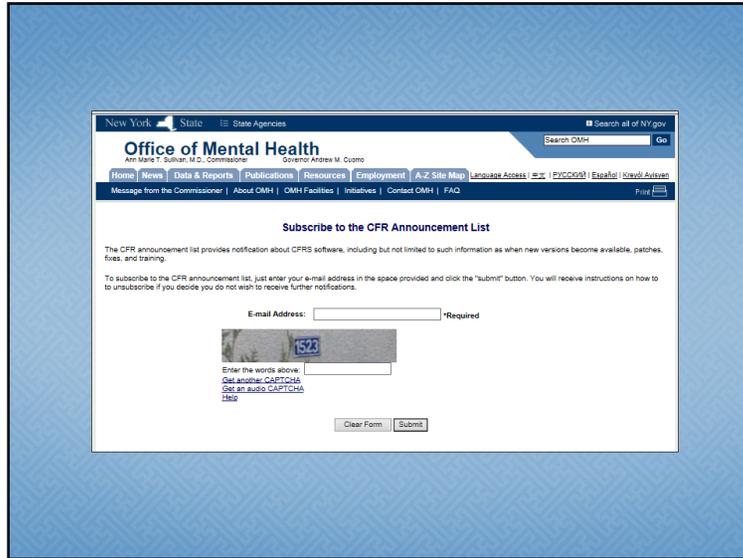
Slide 25 Notes:

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



Slide 26 Notes:

- 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

Slide 28 Notes:

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

Tips on Financial Record Keeping

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

Slide 29 Notes:

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

Non-Allowable Costs

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

Slide 30 Notes:

Non-Allowable Costs

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

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

Slide 31 Notes:

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

Non-Allowable Costs

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

Slide 32 Notes:

Non-Allowable Costs

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

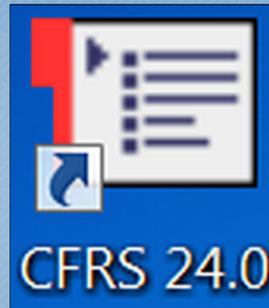
Slide 33 Notes:

It's Time to Do the CFR!



Slide 34 Notes:

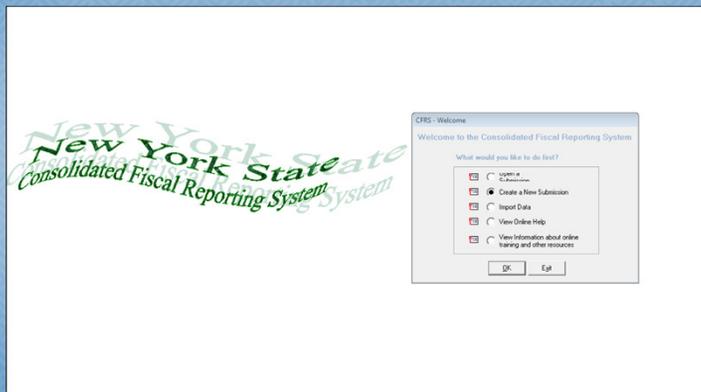
NYS CFRS Software Icon



Slide 35 Notes:

- After downloading the NYS CFRS software an icon is placed on the computer desktop.
- 2014-15 NYS CFRS software version will reflect "CFRS 25.0 " 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



Slide 36 Notes:

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

CFRS New Submission

CFRS New Submission

Submission definition		
Submission Type: <input type="text" value="Full"/>	Reporting Cycle: <input type="radio"/> Calendar (Jan to Dec.)	Reporting Period: <input type="radio"/> Default <input type="radio"/> Other
State Agencies: <input type="checkbox"/> Abbreviated <input type="checkbox"/> Article 28 Abbreviated <input type="checkbox"/> Budget <input type="checkbox"/> Estimated Claims <input checked="" type="checkbox"/> Full	<input checked="" type="radio"/> Fiscal (July to June)	From: 7/1/2013 To: 6/30/2014
Provider: <input type="checkbox"/> Max Abbreviated <input type="checkbox"/> Provider Hold Near Quarterly Claims <input type="checkbox"/> NYC DASHM Claims Summary <input type="checkbox"/> LCU Claims Summary	Use Description (Optional): <input type="text"/>	

Slide 37 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 November 1. A fully completed CFR submission type must still be submitted by December 1.
- Click "OK" to proceed.

CFRS New Submission

CFRS New Submission

Submission definition		
Submission Type: <input type="text" value="Full"/>	Reporting Cycle: <input type="radio"/> Calendar (Jan to Dec.)	Reporting Period: <input type="radio"/> Default <input type="radio"/> Other
State Agencies: <input checked="" type="checkbox"/> DHR <input checked="" type="checkbox"/> DMARD <input checked="" type="checkbox"/> DASAS <input checked="" type="checkbox"/> DNY	<input checked="" type="radio"/> Fiscal (July to June)	From: 7/1/2013 To: 6/30/2014
Provider Code/Corp ID: <input type="text" value="10000"/>	Use Description (Optional): <input type="text" value="Fiscal Year Report"/>	

Slide 38 Notes:

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

CFRS Provider Agency Detail

Current submission definition: Reporting Period: 7/1/2014 to 6/30/2015
 Submission Type: Full
 Provider Agency Code: 10000

State agencies: CPW/DO DASAS SED

No	Provider agency Code	Provider agency Name	Submission type	Reporting From	Reporting To	Type	State Agencies	Us
1	10000	Family Project Inc.	Full	7/1/2014	6/30/2015	J	DASAS, DMH, DPW, DO, SED	Tr

The current submission has the following Provider agency details:

Provider agency code: 10000

Provider agency name: Family Project Inc.

School code: 01020500955

Federal employer ID: 01-2345678

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

Address 1: 24 Philip St
 Address 2:
 City: New York
 State: New York
 Zip: 10003-1234
 County: New York 31

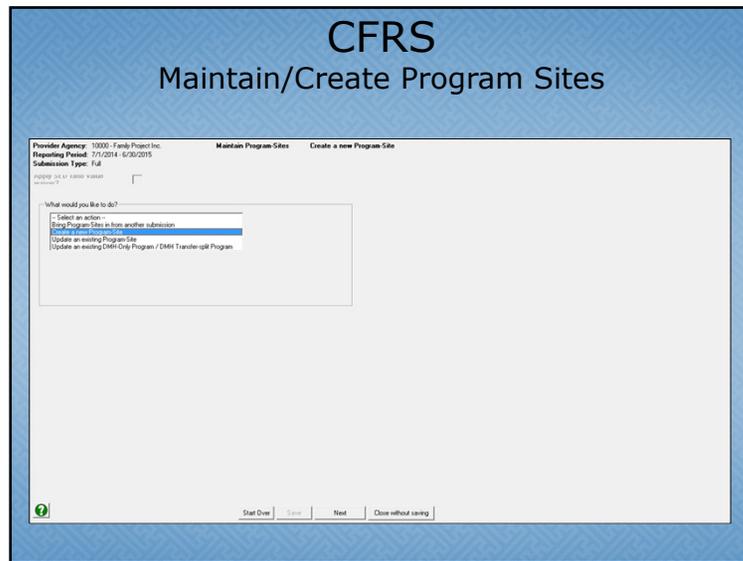
Type of ownership: Not for Profit

Certified Financial Statement Reporting Period: From: 05/01/2014 To: 06/30/2015

- ### Slide 39 Notes:
- Data entry fields with bolded field titles are required fields and data must be entered (NOTE: the School Code field is only used for providers submitting CFRs that include SED programs).
 - The period covered by 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.

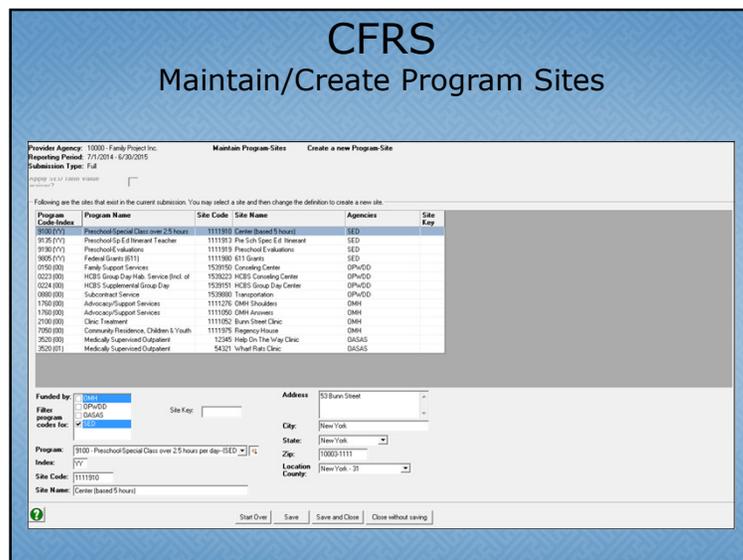
- ### Agency Definition Information
- To complete your CFR you will need the following information about your agency:
- ❖ Legal name.
 - ❖ 5 digit Agency Code assigned by NYS CFR agencies.
 - ❖ The street address of your agency's central administrative offices.
 - ❖ The location county where your agency's 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 40 Notes:
- This information can be imported from another submission. Importing data will be covered later in the presentation.
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Slide 41 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 42 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.

Slide 43 Notes:

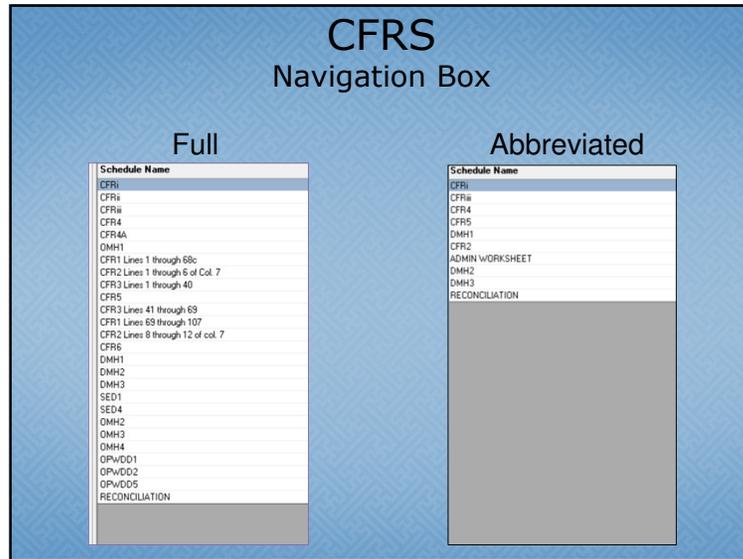
- This information can also be imported from another submission.
- Please note that OPWDD has changed the site codes for programs requiring contract budget consistent reporting. When importing data into your 2014-15 CFR verify and update the site codes used for these programs.

SED Program Code Indexes

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

Slide 44 Notes:

- For additional information and guidance on what program code index(es) to use for SED programs please see sections 2.0 and 13.0 of the CFR Manual.
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Slide 45 Notes:

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

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 46 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: 10001 Family Project Inc.
Reporting Period: 7/1/2014 - 6/30/2015
Submission Type: Full

SCHEDULE Agency Identification and Certification Statement
 CFR-i - UNCLASSIFIED
 Independent Accountant's Report - Voluntary Agency or County Gov't
 County/NTC Certification Statement

ITEM DESCRIPTION	Value
Provider Agency Name	Family Project Inc.
Provider Agency Address Line 1	24 Phileas St
Provider Agency Address Line 2	
Provider Agency City	New York
Provider Agency State	New York
Provider Agency Zip Code	10003 1214
Provider Agency Code	
Provider Agency County	New York 10000
School Code	
Provider Ownership Type	Not for Profit 010209009555
Please check the box if the agency address changed from the prior reporting period.	
FED/State EMP/CFR ID NUMBER	01-246679
Certified Financial Statement Period Start Date	07/01/2014
Certified Financial Statement Period End Date	06/30/2015
Contact Country 1 Title	CEO
Contact First Name	Tad
Contact Last Name	Sanders
Contact Telephone Number	212-395-7778 Ext. 123
Contact Title	Controller
Contact E-mail Address	sanders@myagency.com
Contact Fax Number	212-395-4424 Ext. _____
Please check the box if the person to contact changed from the prior reporting period.	
Data Signed	10/14/2015
Director Country 1 Title	Mr.
Director First Name	Harj
Director Last Name	Rajrobb
Director Title	Executive Director
Director Phone Number	212-395-7778 Ext. 133
Chief Executive Officer E-mail Address	rajrobb@myagency.com
Please check the box if the Chief Executive Officer changed from the prior reporting period.	
Claim Contact Country Title	Mr.
Claim Contact First Name	Tally

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

Slide 47 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.

Slide 48 Notes:

- Page 1 of the sample.

CFR-ii/iiA Accountant's Report

Provider Agency: 1000 - Family Project Inc. Reporting Period: 7/1/2014 - 6/30/2015 Submission Type: Full		SCHEDULE Agency Identification and Certification Statement CFR - ii/iiA/ii Independent Accountant's Report - Voluntary Agency or County/NYC Certification Statement	
CFR - ii/iiA CFR - ii			
ITEM DESCRIPTION	Value		
Date of report (Enter date of the audit report on the financial statements)	09/30/2014		
CPA Name	Charles Salerno, CPA		
Firm Name	Salerno & Company LLP		
CPA Address Line 1	66 W 43rd Street		
CPA Address Line 2			
CPA City	New York		
CPA State	NY		
CPA Zip Code	10018		
CPA Telephone Number	212-322-3505 (Ext. _____)		
Date CFR is signed	10/14/2015		
CPA Firm Reg. Number	1234567		

Slide 49 Notes:

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

CFR-ii/iiA Accountant's Report

- ❖ CFR-ii when the period covered by the general purpose financial statements corresponds to the CFR reporting period.
- ❖ CFR-iiA when the period covered by the general purpose financial statements differs from the CFR reporting period.
- ❖ Signed by CPA. **Signed and dated CFR-ii or CFR-iiA must be submitted 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.

Slide 50 Notes:

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

CFR-ii/iiA Accountant's Report

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

Schedule CFR-iiA
or
a Compliance Review

Please see Appendix CC for more information on Compliance Reviews.

Slide 51 Notes:

CFR-iii County/New York City Certification Statement

Provider Agency: 10000 - Family Project Inc.
 SCHEDULE: CFR - iiA/iiA
 Agency Identification and Certification Statement: Independent Accountant's Report - Voluntary Agency or County Gov't
 Reporting Period: 7/1/2014 - 6/30/2015
 Submission Type: Full
 County/NYC Certification Statement

ITEM DESCRIPTION	Value
Local Governmental Unit	New York - 39
LGU Date	
Title (Service Provider's Chief Executive Officer)	Executive Director
Title (LGU's Chief Fiscal Officer)	
CEO Date	10/14/2015
LGU CFO Date	
CEO First Name	May
CEO Last Name	Reynolds
LGU CFO First Name	
LGU CFO Last Name	

Slide 52 Notes:

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

CFR-iii
County/NYC Certification Statement

- ❖ 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.

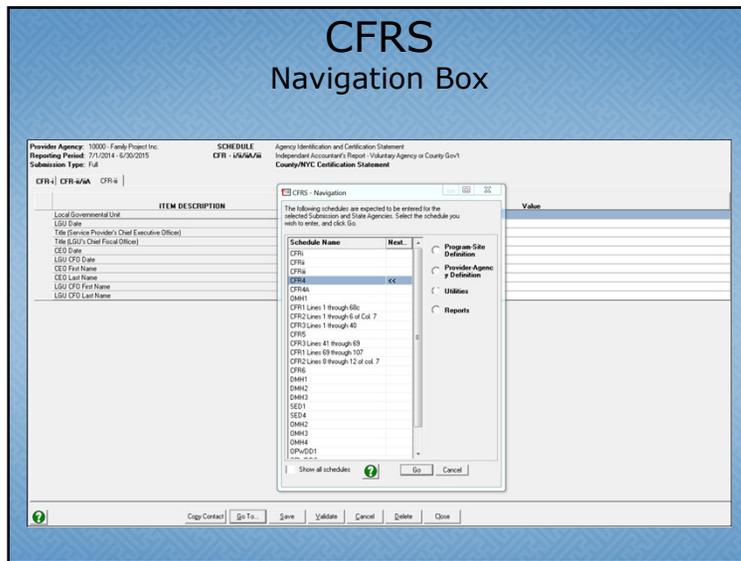
Slide 53 Notes:

- 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 middle 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

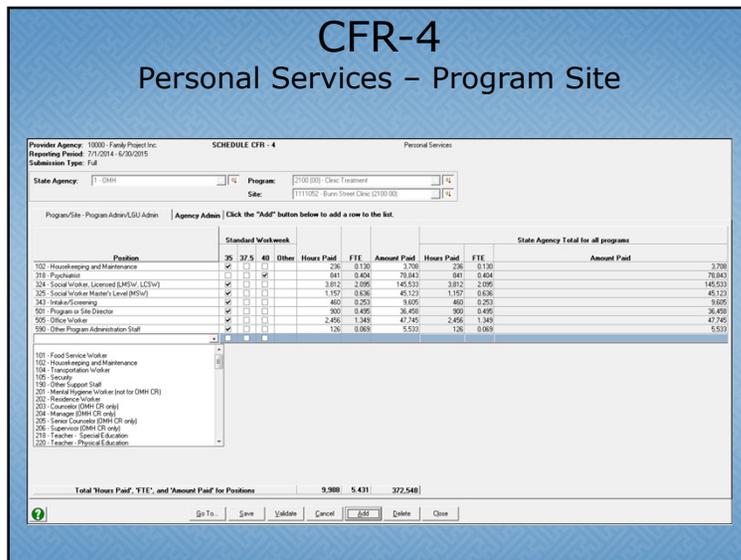
- ❖ County providers of service **must** have the middle certification signed by the County Treasurer **and** the right certification signed by the Director Of Community Services.
- ❖ **Signed and dated CFR-iii must be submitted to each funding DMH state agency.** The schedule signed must have the same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

Slide 54 Notes:



Slide 55 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.



Slide 56 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

Position	25	37.5	40	Other	Hours Paid	FTE	Amount Paid
601 - Executive Director/Chief Executive Officer	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2,000	1.000	250,000
602 - Assistant Executive Director	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2,000	1.000	195,000
603 - Compliance Controller	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2,000	1.000	130,000
604 - Director of Division	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4,160	2.000	250,000
606 - Accountant (Agency Administration)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4,160	2.000	70,000
609 - Computer Data/Statistical Specialist	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2,000	1.000	50,000
612 - Administrative Assistant	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1,820	1.000	45,000
621 - Utilization Review/Quality Assurance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2,000	1.000	65,000
626 - Accountant (Agency Administration)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

Total Hours Paid, FTE, and Amount Paid for Positions: 20,540 10.000 1,670,000

Slide 57 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 58 Notes:

- Pages 32-38 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 59 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 60 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 61 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 62 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 63 Notes:

CFR-4A Contracted Direct Care and Clinical Personal Services

The screenshot displays the SCHEDULE CFR-4A interface for 'Contracted Direct Care and Clinical Personal Services'. It includes fields for Provider Agency (10001 - Family Project Inc.), Reporting Period (7/1/2014 - 6/30/2015), State Agency (SE0), Program (9100 (Y) - Preschool/Special Care over 2.5 hours), and Site (1111910 - Center Based 5 hours 9100 (Y)).

Position	Hours Paid	Amount Paid
204 - Teacher - Substitute	40	3,250
205 - Therapist - Speech	30	2,000

At the bottom, a summary row shows: Total Hours Paid and Amount Paid for Positions: 70 | 5,250.

Slide 64 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 65 Notes:

- Pages 39-42 of the sample.
- CFR-4A is only included in Full CFR submission types.
- If contracted staff are not paid by the hour an estimate of hours paid must be made. Entries of 0 or 1 hour will not generally be accepted.

CFR-1

General Information

Line No.	ITEM DESCRIPTION	Cost Codes	Value
SECTION A. GENERAL INFORMATION			
1	Program Type	00010 Clinic Treatment	
2	Program Code (Program Code Index)	00010 2100 (00)	1111002
3	Program Site Identification Number	00000	
4	Program Site Name	00000 Burn Street Clinic	
5	Program Site Address (Line One)	00000 25 Burn St	
6	Program Site Address (Line Two)	00000 New York, NY 100031111	
7a	Medical Provider Agreement Number (DMH only)	00000	00257611
7b	National Provider ID Number (DMH only)	00000	100007770
8	County Code (See Appendix C)	00000	91
9	Date Site Opened	00000 10/02/1992	
10	Contract Capacity (DASAS, OPuCO and SED only)	00100	
11	Actual Capacity (DMH, OPuCO and SED only)	00110	
12	Actual Days Program Site Open	00100	253
13	Units of Service	00120	5.621
14	People in TBSS Units of Service (OPuCO only)	00130	
15	Program Site Square Footage (DASAS, OPuCO and SED only)	00150	

Slide 66 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 67 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 68 Notes:

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

CFR-1 Expenses

Provider Agency: 1000 - Family Project Inc.
 Reporting Period: 7/1/2014 - 6/30/2015
 Submission Type: Full

State Agency: 1 - DMH Program: [2100]001 - Clinic Treatment Site: [1111002] - Burn Street Clinic (210000)

Line No.	ITEM DESCRIPTION	Cost Codes	Value
SECTION B - EXPENSES			
PERSONAL SERVICES			
16	Personal Services Program/Site & Program Admin	11999	372,540
17	Location Accrual-Program/Site & Program Admin	12999	
FRINGE BENEFITS			
18	Mandated Fringe Benefits	13200	36,957
19	Non-Mandated Fringe Benefits	13200	64,263
20	Total Fringe Benefits (From Lines 18 & 19)	13999	101,220
OTHER THAN PERSONAL SERVICES (OTPS)			
21	Food	14010	
22	Property and Maintenance	14020	27,412
23	Utilities	14030	25,727
24	Transportation Related - Participant	14040	
25	Staff Travel	14050	120
26	Participant Incidentals	14060	4,854
27	Expensed Adaptive Equipment (EPA/EO and SED only)	14070	
28	Expensed Equipment	14080	1,760
29	Sub-Contract Plans Materials	14090	
30	Participant Wages - NonContract	14100	
31	Participant Wages Contract	14110	
32	Participant Fringe Benefits	14120	
33	Section 43.04 Services Assessment (EPA/EO only)	14130	
34	Staff Development	14140	3,626
35	Contracted Direct Care and Clinical Personal Services (from CFR-4A)	14150	71,895
36	Supplies and Materials - NonHousehold	14160	5,742
37	Household Supplies	14170	7,524
38	Telephone	14180	7,911
39	Insurance - General	14200	9,986

Slide 69 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 70 Notes:

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

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

Slide 71 Notes:

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

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

Slide 72 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 Direct Care and Clinical Personal Services - carried forward from schedule CFR-4A.
- ❖ Line 36: Supplies & Materials (non-Household) - includes costs for program supplies, medical supplies, printing, copies, postage, computer programming, etc.

Slide 73 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 74 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 75 Notes:

CFR-1
Expenses - Adjustments/Non-Allowable Costs

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

Slide 76 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 77 Notes:

NYS CFRS Software Line Details Box Example

Line No.	ITEM DESCRIPTION	Cost Code	Value
* 40	Other (Total Required)	14999	7,692
41	Total Other (Total Required) (Sum Lines 21-40)	14999	169,811
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 (Total Required)	15999	2,600
48	Total Equipment (Sum Lines 42-47)	15999	2,600
PROPERTY - PROVIDER PAID			
49	Lease/Rental - Real Property	16010	69,820
50	Leasehold/Leasehold Improvements	16020	
51	Depreciation - Building	16030	
52	Depreciation - Building/Land Improvements	16040	
53	Mortgage/Call Loan Interest (Report MCFRS Bond Int. on Line 53)	16050	
54	Mortgage Expenses	16070	
55	Insurance - Property & Casualty	16080	990
56	Rent Estate Taxes	16090	
57	Interest on Capital Indebtedness	16100	
58	State Tax Expenses	16110	
59	MCFRA/DASNY Interest Expense	16120	
60	MCFRA/DASNY Administration Fees	16130	
61	Maintenance in Lieu of Fleet (G.U. Only)	16140	
* 62	Other (Total Required)	16999	69,810
63	Total Property/Provider Paid (Sum of Lines 49-62)	16999	69,810
TOTALS			
64	Total Operating Costs (Sum Lines 16,17,20,41 minus 29)	19010	624,902

Slide 78 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			
49	Lease/Rental - Real Property	10010	158,372
50	Leasehold Improvements	10020	21,687
51	Depreciation - Building	10030	63,191
52	Depreciation - Building Land Improvements	10040	488
53	Mortgage/Cap/Insr- Interest (Report MOFPA Bond/Int. on Line 53)	10060	
54	Mortgage Expenses	10070	
55	Insurance - Property & Casualty	10080	56,435
56	Real Estate Fees	10090	66,525
57	Interest on Capital Improvements	10100	
58	Start-Up Expenses	10110	
59	MOFPA/DA3297 Interest Expense	10120	
60	MOFPA/DA3297 Administration Fees	10130	
61	Maintenance of Lease of Prem (LSD 0498)	10140	
62	Other (Detail Required)	10999	
63	Total Property-Provider Paid (Sum of Lines 49-62)	10999	363,603
TOTALS			
64	Total Operating Costs (Sum lines 16,17,20,41 minus 29)	19010	4,608,724
65	Rate Value		6,207,925
66	Agency Admin. Alloc. - Line 64 times B)	19050	450,233
67	Adjustment/Non-Allowable Costs (Detail Required)	19060	
67	Total Prop/Stat Costs (Sum lines 29, 48, 63-65 minus 66)	19060	5,459,656
OPWDD Only - Intermittent			
68a	Other Than Tu/Fees Transportation Allocation	19101	
68b	Tu/Fees Transportation Allocation	19102	2,900,000
68c	OT/OS/SC Contract Liability	19103	
68d	Program Administration Property	19104	

Slide 79 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 80 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 81 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 82 Notes:

CFR-1 Revenues

Line No.	ITEM DESCRIPTION	Cost Codes	Value
SECTION C: REVENUES			
69	Participant Fee (Less 551 & 55A)	20010	11,300
70	551 and 55A	20020	
71	Home Rule/Public Assistance	20030	
72	Medical	20040	680,300
73	Medicare	20050	65,627
* 74	Other Third Parties (Detail Required)	20070	
75	GPU/CO Residential Power and Energy/NYS OPTS	20080	
76	Transportation, Medical	20090	
* 77	Transportation, Other (Detail Required)	20100	
78	Sales Contract Total	21070	
* 79	Federal Grants (Detail Required)	22040	
* 80	State Grants (Detail Required)	22030	
81	LISE Income Total (DHS and GPU/CO only)	22080	
82	SNAP (DASAS, GPU/CO), Food Revenue (SED Only)	22150	
83	Gifts, Legacies, Bequests, Restricted Donations	22010	
84	Section 2029/8111 HUD Funds	22020	
85	Interest/Dividend Income	22050	
86	Prior Period Rate Adjustments	22090	
87	Excessive Teacher Turnover Prevention Grant (SED only)	22180	
88	LD15 County Revenue (SED only)	22130	
89	4402 Revenue (School District In-State)(SED only)	22120	
90	Department of Health Chapter 429 Revenue (SED only)	22130	
91	4403 Revenue (School District)(SED only)	22140	
92	4410 Revenue (Preschool)(SED only)	22150	
93	Net Direct Funding (State L&LI Funding only)	20110	
* 94	Other Revenue (Detail Required)	22990	1,488
95	Gross Revenues (Sum Lines 69-94)	23999	771,572

Slide 83 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

Line No.	ITEM DESCRIPTION	Cost Codes	Value
83	Gifts, Legacies, Bequests, Restricted Donations	22010	
84	Section 2029/8111 HUD Funds	22020	
85	Interest/Dividend Income	22050	
86	Prior Period Rate Adjustments	22090	
87	Excessive Teacher Turnover Prevention Grant (SED only)	22180	
88	LD15 County Revenue (SED only)	22130	
89	4402 Revenue (School District In-State)(SED only)	22120	
90	Department of Health Chapter 429 Revenue (SED only)	22130	
91	4403 Revenue (School District)(SED only)	22140	
92	4410 Revenue (Preschool)(SED only)	22150	
93	Net Direct Funding (State L&LI Funding only)	20110	
* 94	Other Revenue (Detail Required)	22990	1,488
95	Gross Revenues (Sum Lines 69-94)	23999	771,572
GAAP ADJUSTMENTS TO REVENUE			
96	Participant Allowance	24010	
97	Accrualable Accounts Receivable	24040	
* 98	Other (Detail Required)	24996	
99	Total GAAP Adjustments (Sum Lines 96-98)	24997	0
100	Net GAAP Revenue (Line 95 minus 99)	24998	771,572
NON GAAP ADJUSTMENTS TO REVENUE			
101	Lump Sum Contract Income	24050	
102	Lump Sum LISE Income	24060	0
103	Net Direct Funding	24070	0
* 104	Other (Detail Required)	24080	
105	Total NON GAAP Adjustments (Sum Lines 101-104)	24097	0
106	TOTAL NET REVENUE (Sum Lines 99, 100)	24999	771,572
107	TOTAL NET REVENUES (Line 99 minus 106)	25999	771,572

Slide 84 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.

Line 72: Medicaid

- ❖ Report all Medicaid revenues billed directly to the NYS Department of Health and received directly from the NYS Department of Health.
- ❖ OPWDD To/From Transportation will no longer be split out on CFR-1, Line 76.

Slide 85 Notes:

➤ Beginning with the 2014-15 reporting period OPWDD To/From Transportation will no longer be split out on CFR-1, Line 76.

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 86 Notes:

➤ More on Medicaid Managed Care later in the presentation.

CFR-1
Revenues – CFR-1.5

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

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 a DMH state agency and passed on to the service provider.
 - Funds received directly from a DMH state agency via direct contract.
 - Funds received directly from the funding LGU.
- ❖ Line 94: Other Revenue
 - Include SED private pay tuition.
 - Include revenue for non-Medicaid eligible individuals under pre-defined "OPWDD State Paid"

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:

CFR-2 Agency Fiscal Summary

Provider Agency: 10000 - Family Project Inc. SCHEDULE CFR - 2 Agency Fiscal Summary
 Reporting Period: 7/1/2014 - 6/30/2015
 Submission Type: Full

Schedule Data

Line No.	COLUMN NUMBER	1	2	3	4	5	6	7
	ITEM DESCRIPTION	AGENCY TOTALS	OSASAS TOTALS	OMH TOTALS	OP/OD TOTALS	SEP TOTALS	SHARED TOTALS	OTHER TOTALS
EXPENSES								
1	Personal Services	21999	11,099,193	1,604,671	892,127	4,318,251	391,742	0
2	Vacation/Leave Accounts	22999	187,122	18,702	2,862	429	7,263	0
3	Fringe Benefits	23999	2,644,001	510,341	271,023	834,266	102,371	0
4	OT/PS	24999	4,796,209	512,104	241,566	3,010,891	23,707	0
5	Equipment Provider Paid	25999	1,059,459	70,944	4,115	1,481,951	5,296	0
6	Property Provider Paid	26999	1,799,496	110,942	109,775	665,862	38,817	0
7	Net Agency Admin	28999	1,711,406	266,130	147,764	663,683	11,276	0
8	A.S. Non-Allow. Costs	28800	1,824	0	1,000	0	324	0
9	Total All Expenses	28999	24,200,961	3,132,464	1,773,212	10,976,571	619,551	0
REVENUES								
10	Gross Revenues	40999	24,998,005	3,243,795	1,787,557	10,968,132	546,714	0
11	GAAP Adj. to Revenue	43999	0	0	0	0	0	0
12	Net GAAP Revenues	44999	24,998,005	3,243,795	1,787,557	10,968,132	546,714	0

Go To Save Validate Cancel Delete Close

Slide 90 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 the expenses and revenues for 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 91 Notes:

- Page 29 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.
- ❖ A Reconciliation Statement **must** be completed when the period covered by the provider's independently certified audited financial statements is the same as the CFR reporting period.

Slide 92 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.
- Beginning with the 2014-15 reporting period a Reconciliation Statement must be prepared when the CFR reporting period is concurrent with the period covered by provider financial statements.

CFR-2 Agency Fiscal Summary

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

Slide 93 Notes:

- Page 70 of the sample.

CFR-2 Reconciliation Statement - Expenses

ITEM DESCRIPTION	Value
Total agency Revenues from Financial Statements	47,381
Subtractions	0
Total Adjustments	47,321
Adjusted Financial Statement Revenues	24,269,140
Total Agency Revenues from CFR-2, Col. 1, line 12	24,269,099
Difference	-62

Slide 94 Notes:

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

CFR-2 Reconciliation Statement - Revenues

Provider Agency: 1000: Family Project Inc.
 Reporting Period: 7/1/2014 - 6/30/2015
 Submission Type: Full

Reconciliation of Revenues and Expenses

Reconciliation of Expenses Reconciliation of Revenues

ITEM DESCRIPTION	Value
Total Agency Revenues from Financial Statements	24,356,141
Adjustments	47,521
Sub-totals	0
Total Adjustments	47,521
Adjusted Financial Statement Revenues	24,356,141
Total Agency Revenues from CFR-2, Col. 1, line 12	24,356,005
Difference	136

Go To... Save Validate Cancel Delete Close

Slide 95 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 96 Notes:

- Pages 30 & 31 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 97 Notes:

CFR-3 Agency Administration

Provider Agency: 10000 - Family Project Inc. SCHEDULE CFR - 3 Agency Administration
 Reporting Period: 7/1/2014 - 6/30/2015
 Submission Type: Full

Line No.	ITEM DESCRIPTION	Cost Code	Value
PERSONAL SERVICES			
1	Total Personal Services (From CFR-4, Agency Admin.)	11990	1,070,000
2	Unfunded Leave Accruals	12390	800
FRINGE BENEFITS			
3	Mandated Fringe Benefits	13001	295,000
4	Non-Mandated Fringe Benefits	13301	40,000
5	Total Fringe Benefits (Sum Lines 3-4)	13000	342,000
OTHER THAN PERSONAL SERVICES (OTPS)			
6	Audio/Visual	14200	103,200
7	Utilities	14210	3,000
8	Telephone	14220	6,200
9	Repairs and Maintenance	14021	10,043
10	Office Supplies and Postage	14161	7,130
11	Operational Expense	14200	0
12	Interest - Working Capital	14240	8,320
13	Leased Equipment	14001	0
14	Contracted Personal Services	14151	30,500
15	Staff Travel	14251	5,170
16	Insurance - General	14261	0
17	Other Direct Expenses	14007	89,870
18	Total OTPS (Sum Lines 6-17)	14000	246,520

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

Slide 98 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

Line No.	ITEM DESCRIPTION	Cost Codes	Value
EQUIPMENT - PROVIDER PAID			
19	Lease/Rental - Vehicle	15011	0.00
20	Lease/Rental - Equipment	15020	0.00
21	Depreciation - Vehicle	15041	0.00
22	Depreciation - Equipment	15050	0.00
23	Interest - Vehicle	15071	0.00
24	Other (Detail Required)	15097	0.00
25	Total Equipment (Sum Lines 19-24)	15096	1,200.00
PROPERTY - PROVIDER PAID			
26	Lease/Rental - Real Property	16011	0.00
27	Leasehold/Leasehold Improvements	16021	0.00
28	Depreciation - Building	16031	1,740.00
29	Depreciation - Building/Land Improvements	16050	12,640.00
30	Mortgage Interest	16061	0.00
31	Mortgage Expenses	16071	0.00
32	Insurance - Property & Casualty	16081	0.00
33	Real Estate Fees	16091	8,950.00
34	Maintenance in Lieu of Rent (R.S.U. only)	16141	0.00
35	Interest on Capital Expenditures	16101	0.00
36	Other (Detail Required)	16097	362.00
37	Total Property (Sum Lines 26-36)	16096	24,732.00
38	Parent Agency Administration Allocation	19070	0.00
39	County Wide Cost Allocation (LSU Only)	19080	0.00
40	Total Agency Administration (Sum Lines 1, 2, 5, 19, 25, 37, 38, 39)	19090	1,712,006.00
41	Adjustments (Non-Allowable Costs (Detail Required))	19011	1,200.00
42	Net Agency Administration (Line 40 minus 41)	19098	1,711,406.00

Slide 99 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 100 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 101 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 102 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 103 Notes:

CFR-3
Expenses – CFR-3.1

- ❖ Line 41: Adjustments/Non-Allowable Costs:
 - Enter the description, line number and amount of all non-allowable/non-reimbursable expenses reported in any line of the CFR-3 in the line details box.
 - Refer to Appendix X for some but not all non-allowable costs.
 - Report the amount in excess of actual cost or fair market value for 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 104 Notes:

CFR-3 Agency Administration

Line No.	ITEM DESCRIPTION	Cost Codes	Value
PROVIDER AGENCY: 15000 - Family Project Inc.			
REPORTING PERIOD: 7/1/2014 - 6/30/2015			
SUBMISSION TYPE: Full			
Personal Services, Fringe Benefits, OT/PS Equipment, Property Ratio Value			
AGENCY ADMINISTRATION			
OPERATING COSTS			
43	DA-SAS Subtotal	19110	2,720,218
44	Other Subtotal	19120	1,612,999
45	OP/ED Subtotal	19130	6,762,375
46	SED Subtotal	19140	524,883
47	Shared Programs Subtotal	19150	0
48	Other Programs Subtotal	19160	5,992,893
49	Total Agency Operating Costs	19170	17,613,324
RATIO VALUE FACTOR			
50	Total Agency Administration (CFR-3, Line 43)	19999	1,711,406
51	Total Agency Operating Costs (CFR-3, Line 49)	19171	17,613,324
52	Ratio Value Factor (Line 50 divided by Line 51)	19100	0.097091
AGENCY ADMINISTRATION USING RATIO VALUE			
53	DA-SAS Allocation (Line 43 x line 52)	19210	266,210
54	Other Allocation (Line 44 x line 52)	19220	147,764
55	OP/ED Allocation (Line 45 x line 52)	19230	660,083
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	588,453
59	Total Agency Administration (sum lines 53 - 58)	19270	1,711,406
ADJUSTED OPERATING COSTS			
60	DA-SAS Adjusted Subtotal	19310	2,720,218
61	Other Adjusted Subtotal	19320	1,612,999
62	OP/ED Adjusted Subtotal	19330	6,762,375
63	SED Adjusted Subtotal	19340	524,883
64	Shared Programs Adjusted Subtotal	19350	0
ADJUSTED RATIO VALUE FACTOR			
65	DA-SAS Ratio Value Factor (Line 60 divided by line 60)	19410	0.097091
66	Other Ratio Value Factor (Line 61 divided by line 61)	19420	0.097091
67	OP/ED Ratio Value Factor (Line 62 divided by line 62)	19430	0.097091
68	SED Ratio Value Factor (Line 63 divided by line 63)	19440	0.097091

Slide 105 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 OT/PS.
- ❖ Schedule CFR-3 uses a two step process to allocate agency administration costs.

Slide 106 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 107 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 program 7091 operating costs are exclude from the Step 2 calculation.
 - 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.

Agency Administration Worksheet For Abbreviated Filers

Line No.	ITEM DESCRIPTION	Cost Codes	Value
CALCULATION OF OPERATING COSTS			
1	DASAS Subtotal	19110	174,125
2	OMH Subtotal	19120	0
3	OPWDD Subtotal	19130	89,800
4	SED Subtotal	19140	0
5	Shared Program Subtotal	19150	0
6	Other Program Subtotal	19160	767,774
7	Total Agency Operating Costs	19170	1,031,700
CALCULATION OF RATIO VALUE FACTOR			
8	Net Agency Administration	19199	88,262
9	Total Agency Operating Costs (Line 7)	19171	1,031,700
10	Ratio Value Factor (Line 8 divided by Line 9)	19180	0.200709
ALLOCATION OF AGENCY ADMINISTRATION USING RATIO VALUE			
11	DASAS Allocation (Line 1 x line 10)	19210	45,293
12	OMH Allocation (Line 2 x line 10)	19220	0
13	OPWDD Allocation (Line 3 x line 10)	19230	25,277
14	SED Allocation (Line 4 x line 10)	19240	0
15	Shared Program Allocation (Line 5 x line 10)	19250	0
16	Other Program Allocation (Line 6 x line 10)	19260	199,794
17	Total Agency Administration (sum lines 11 - 16)	19270	260,274
CALCULATION OF ADJUSTED OPERATING COSTS			
18	DASAS Adjusted Subtotal	19310	174,125
19	OMH Adjusted Subtotal	19320	0
20	OPWDD Adjusted Subtotal	19330	89,800
21	SED Adjusted Subtotal	19340	0
22	Shared Program Adjusted Subtotal	19350	0
CALCULATION OF ADJUSTED RATIO VALUE FACTOR			
23	DASAS Ratio Value Factor (Line 11 divided by line 18)	19410	0.200709
24	OMH Ratio Value Factor (Line 12 divided by line 19)	19420	0.000000
25	OPWDD Ratio Value Factor (Line 13 divided by line 20)	19430	0.200709
26	SED Ratio Value Factor (Line 14 divided by line 21)	19440	0.000000

Slide 108 Notes:

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

Agency Administration Final Thoughts

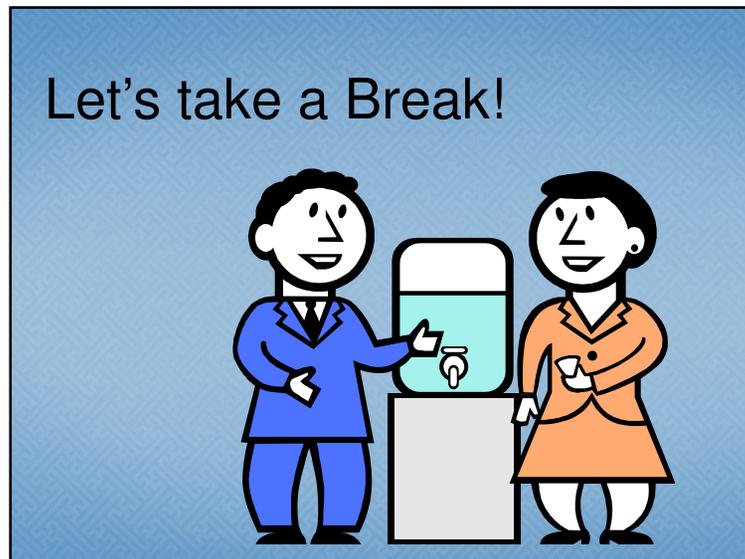
- ❖ All agencies have agency administration expenses.
- ❖ Agency administration expenses need to be distributed to all activities fairly.
- ❖ Ratio value is the **required** method used to allocate agency administration expenses.
- ❖ Ratio value is based on operating costs.
- ❖ The amounts allocated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

Slide 109 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 110 Notes:



Slide 111 Notes:

CFR-5 Transactions With Related Organizations/Individuals

Provider Agency: 1000: Family Project Inc. SCHEDULE CFR-5 Transactions with Related Organizations/Individuals
 Reporting Period: 7/1/2014 - 6/30/2015
 Submission Type: Full

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

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

SECTION B | **SECTION C** | **SECTION D** | **Check 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 #	Program/Area affected enter prog/site id# (code) or administration	Description of transaction	Name of related organization or individual	Relationship to provider*	Amount of transaction requested	Allowable costs	Adjustments to costs	
1	12100.000/1111002	board space	Agency/Board	S - Closely...	616.00	67.620	1.000	

* A - Indirect Interest in Both
 B - Direct Interest in Both
 C - Non-Interest in Org
 D - Full Interest in Org
 E - Pay Staff in Org & Prov
 F - Org Staff Full Time
 G - Closely-Related Entity
 H - Other Financial or Non-Financial

Go To: Save Update Cancel Add Delete Close

Slide 112 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

- ❖ 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 115 Notes:

- Page 43 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 known 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 116 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 117 Notes:

CFR-5 Transactions With Related Organizations/Individuals

The screenshot shows the SCHEDULE CFR-5 interface with the following data in the table:

1	2	3	4	5	6	7	8
Line #	Trans ID	Name of Related Party/Individual	Street address	City/State	Type of Financial Support/Aid	Funding To/From	Funding Amount
1	1	Maroon Valley	242 Walnut 42nd St	New York	tuition	To	5,000

Slide 118 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.

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

The screenshot shows the SCHEDULE CFR-3 interface for 'Family Project Inc.' with a reporting period of 7/1/2014 to 6/30/2015. A table lists various expenses under categories like EQUIPMENT and PROPERTY. A pop-up window titled 'CFRS Line Details' is open, showing details for line 41, 'Reimbursable Auto Lease', with a value of 1,200. The main table shows a total for 'Total Property' of 24,372 and a total for 'Total Agency Administration' of 1,712,606.

Slide 121 Notes:

- Page 30 & 78 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

The screenshot shows the SCHEDULE CFR-6 interface for 'Family Project Inc.' with a reporting period of 7/1/2014 to 6/30/2015. It displays the 'MEMBERS OF THE GOVERNING AUTHORITY' section, which includes instructions for listing the five highest paid independent contractors. A table is visible with columns for 'Line #', 'Name', 'Type of service*', and 'Amount paid'. The first row shows 'Mary Reynolds' with an amount paid of 71,880.

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 contractor’s name.
- Column 2: Select the type of contracted service from the dropdown box.

CFR-6

Governing Board and Compensation Summary

Slide 123 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 124 Notes:

- Page 44 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 125 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 126 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 127 Notes:

Changes for 2014-15

Any changes from the 2013-14 Manual to the 2014-15 Manual and forms are detailed in the 2014-15 CFR Transmittal Letter.



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

Slide 128 Notes:

- It is important to be mindful of the changes listed in the transmittal letter when completing the 2014-15 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 2014-15



Slide 129 Notes:

Executive Order 38

- ❖ Executive Order 38 (EO-38) went live July 1, 2014.
- ❖ The first covered reporting period for July – June filers was July 1, 2013 – June 30, 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 130 Notes:

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

Medicaid Managed Care

- ❖ The transition from Medicaid fee for service to Medicaid Managed Care is scheduled to begin July 1, 2015.
- ❖ OASAS, OMH and OPWDD are currently discussing how to report all types of Medicaid revenues in the CFR going forward.
- ❖ It is very likely that Medicaid revenues will be reported differently in the 2015-16 CFR than they are currently.
- ❖ Medicaid fee for service revenues and Medicaid revenues received as part of Medicaid Managed Care should be tracked separately.

Slide 131 Notes:

➤ More information will be provided when available.

General Changes for 2014-15

- ❖ The maximum state aid threshold for completing a Mini-Abbreviated CFR submission type has been increased from \$150,000 to \$250,000 consistent with Non-Profit Revitalization Act principals.
- ❖ All other guidance regarding the completion of Mini-Abbreviated CFRs remains unchanged.

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 operational during a fiscal reporting period (both funded and un-funded) are not reported on provider CFRs 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 2014-15

- ❖ Effective immediately, OASAS is requiring an additional attestation for annual CFR submissions:
 - Additional Reporting Requirement for OASAS Reporting Entities - Required Attestations with OASAS Consolidated Fiscal Report Submissions (PAS-124)
- ❖ This attestation is not part of the current CFR schedule array and is not uploaded through the OMH CFRS web portal.
- ❖ An enterable PDF copy of the document can be found at the following web address:
 - <http://www.oasas.ny.gov/regs/index.cfm>

Slide 135 Notes:

OMH-1

Units of Service by Program Site

Provider Agency: 10001 - Family Project Inc. SCHEDULE OMH - 1 Units of Service by Program Site
 Reporting Period: 7/1/2014 - 6/30/2015
 Submission Type: Full

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

Units of Service by Program/Site

Line No.	TYPE OF SERVICE	WEIGHT FACTOR	TOTAL VISITS	WEIGHTED VISITS	SERVICE HOURS
0	Partial Hospitalization (2200)				
1	1. Regular				
2	2. Cultural				
3	3. Group Cultural				
4	4. Case				
5	Intensive Psychiatric Rehab (2320)				
6	Clinic Treatment (2100)	1.00	5,621	5,621	
7	Continuing Day Treatment (1310)				
8	7. Full Day	0.50			
9	8. Full Day	1.00			
10	PHOS (8340) (7340) (8340)				
11	9. 8340 Unit	1.00			
12	Day Treatment (8200)				
13	Day Site Rehabilitation (8320)				
14	10. Short Day	0.33			
15	11. Full Day & Pre-Admission Half Day Visits	0.50			
16	12. Full Day & Pre-Admission Full Day Visits	1.00			
17	13. Cultural, Home & Clinic Visits	0.33			
18	14. All Other	1.00			
19	15. Residential (Patient Days)	1.00			
20	16. Total		5,621	5,621	0

Go To... Save Validate Cancel Delete Close

Slide 136 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 137 Notes:

- Page 61 of the sample.
- OMH-1 is only included in Full CFR submission types.
- This schedule is only completed for OMH programs.

OMH-2

Medicaid Units of Service by Program Site

- ❖ 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 138 Notes:

- Page 62 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 139 Notes:

➤ Page 63 of the sample.

OMH-4 Units of Service by Payor

Provider Agency: 10000 - Family Project Inc. SCHEDULE OMH - 4 Units of Service by Payor
 Reporting Period: 7/1/2014 - 6/30/2015
 Submission Type: Full

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

Line No.	ITEM DESCRIPTION	TOTAL VISITS	REVENUE EARNED BY PAYOR
Payors:			
1	Medicare Only	86	
2	Medicaid Fee for Service Only	2,764	
3	Medicaid Managed Care	847	
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	280	19,320
9	Other Private Insurance	555	
10	Participant Fees: Co-pay and Deductibles		4,735
Uncompensated Care:			
11	Participant Fees - Not Including Co-pay	391	15,950
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 (Sum 16 as Percent of Total Visits Line 15)	6	

Go To... Save Validate Cancel Delete Close

Slide 140 Notes:

OMH-4
Units of Service by Payor

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

Slide 141 Notes:

➤ Page 64 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 142 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 143 Notes:

OMH Changes for 2014-15 OMH Vocational Programs

- ❖ Please note that the following OMH vocational program descriptions have been revised and requirements clarified for the 2014-2015 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 144 Notes:

OMH Changes for 2014-15 Program Codes

- ❖ The program name and program description has been changed for the following program code:
 - 1650 – Family Peer Support Services (Children and Family)
- ❖ The program description has been changed for the following program code:
 - 2680 – Crisis Intervention.

Slide 145 Notes:

OMH Changes for 2014-15 Program Codes

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

Slide 146 Notes:

OMH Changes for 2014-15 Program Codes

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

Slide 147 Notes:

➤ Program code 0340 will continue to exist as a valid OPWDD-Only program code for the 2014-15 fiscal reporting period.

OMH Changes for 2014-15 Funding Source Codes

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

Slide 148 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** be used as the Site Code on OPWDD-1 for program codes 0090 & 1090.
- ❖ If Medical Supplies is marked with an "X" in column 2 or 3, complete an OPWDD-2 for that ICF/DD site.

Slide 149 Notes:

➤ Page 65 of the sample.

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 66 of the sample.

OPWDD-5 Capital Schedule

Provider Agency: 10000: Family Project Inc.
Reporting Period: 7/1/2014 - 6/30/2015
Submission Type: Full

Program: 0223 001 HCBS Group Day Hab. Service (incl) Operating Certificate: 1530223
Site: 1530223 HCBS Coexisting Center(0223 001) For the selected program, only one Operating Certificate is allowed and it must be the same as the Site Code.

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

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

Go To... Save Validate Cancel Delete Close

Slide 151 Notes:

- ## OPWDD-5 Capital Schedule
- ❖ This schedule is used to capture property expenses.
 - ❖ The OPWDD-5 applies to the following programs:
 - 0090 – ICF/DD (30 beds or less)
 - 1090 – ICF/DD (Over 30 beds)
 - 0200 – Day Treatment Freestanding
 - 0202 – Day Treatment Partial
 - 0223 – HCBS Group Day Habilitation Service (Inclusive of HCBS Supplemental Group Day Habilitation Service)
 - 0227 – HCBS Prevocational Services

- ### Slide 152 Notes:
- Page 67 of the sample.
 - The Department of Health will post the reimbursement info for column 1 at the OPA site.
 - If you have been allocating some of your day hab (0223) or pre voc (0227) expenses to 7090 or CFR-2 Column 7, be sure to leave all property expenses in the day hab and pre voc programs. Additionally, do not report property expenses in 0092 and 0094.
 - OPWDD-5 requires site specific reporting although some of the programs have consolidated reporting in the CFR-1.
 - Please refer to Section 30.0 of the 2014-15 CFR Manual for more information regarding completion of schedule OPWDD-5.

Important OPWDD Notes

Medicaid Funding for To/From Transportation

- ❖ OPWDD is no longer requiring Medicaid funding for to/from transportation to be reported separately on Line 76. Instead, this funding should be included in the Medicaid funding total on Line 72.

Slide 155 Notes:

OPWDD Changes for 2014-15

- ❖ Supplemental schedule OPWDD-5 has been **added**.
- ❖ Supplemental schedules OPWDD-3 and OPWDD-4 have been **deleted**.
- ❖ The following program codes have been **added** to Appendix G of the CFR Manual:
0065, 0092, 0093, 0094, 0209, 0241, 0300, 0421, 0422, 0423, 0424, 0425, 0426, 0427 and 0428
- ❖ The following program codes have been **deleted** from Appendix G of the CFR Manual:
0224, 0238, 0239, 0293, 0295 and 0296

Slide 156 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.
- Program codes 0092, 0093 & 0094 are for the Medicaid billing for day services for individuals residing in ICFs.
- Program code 0300 is for Transformational Opportunities and has a new funding source code 158.

OPWDD Changes for 2014-15

- ❖ The following program code descriptions have 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
- ❖ The following funding source code has been ***added*** to Appendix N of the CFR Manual:
158
- ❖ The following funding source code has been ***added*** to Appendix N of the CFR Manual for the 2% DSP Salary Enhancement:
191

Slide 157 Notes:

OPWDD Changes for 2014-15

- ❖ 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 2014-15 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 158 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 159 Notes:

➤ Page 68 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 160 Notes:

➤ Page 69 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 161 Notes:

Steps to a Successful CFR Submission

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

Slide 162 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.

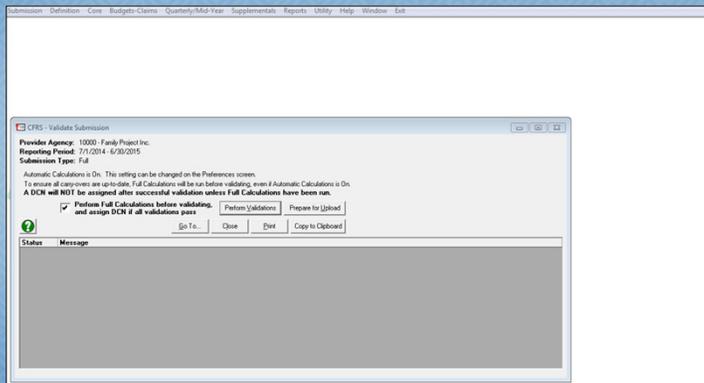
Validate Submission/Assign DCN



Slide 163 Notes:

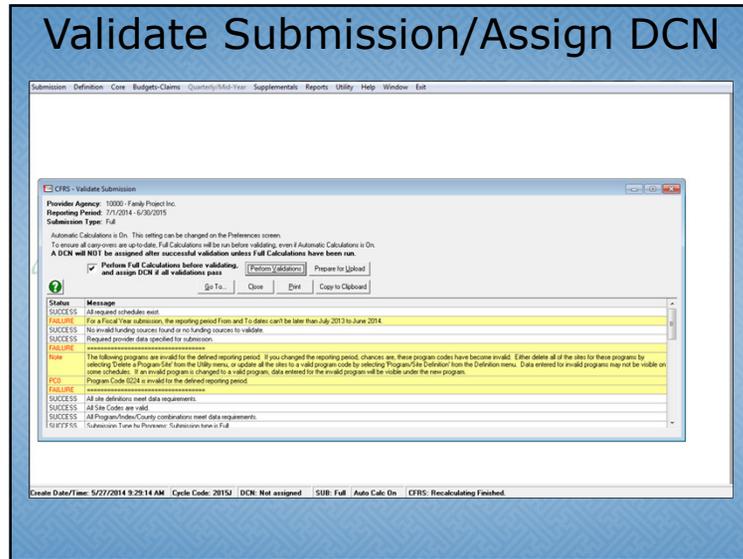
➤ Click “Validate Submission/Assign DCN” to proceed.

Validate Submission/Assign DCN



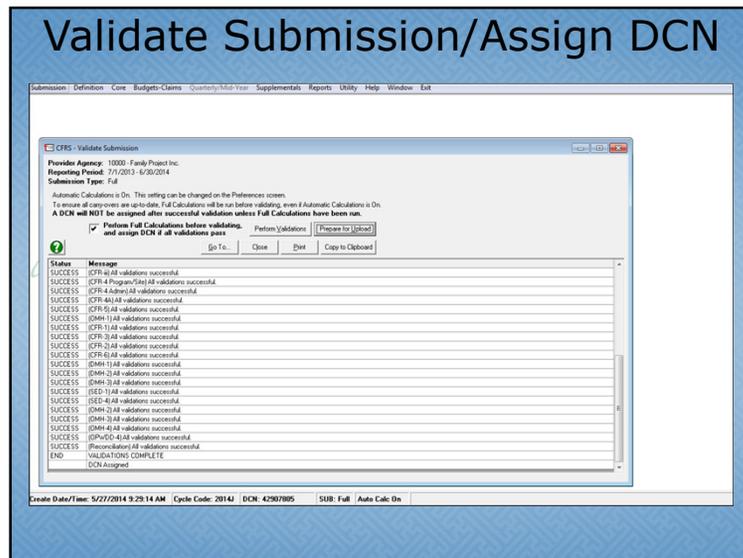
Slide 164 Notes:

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



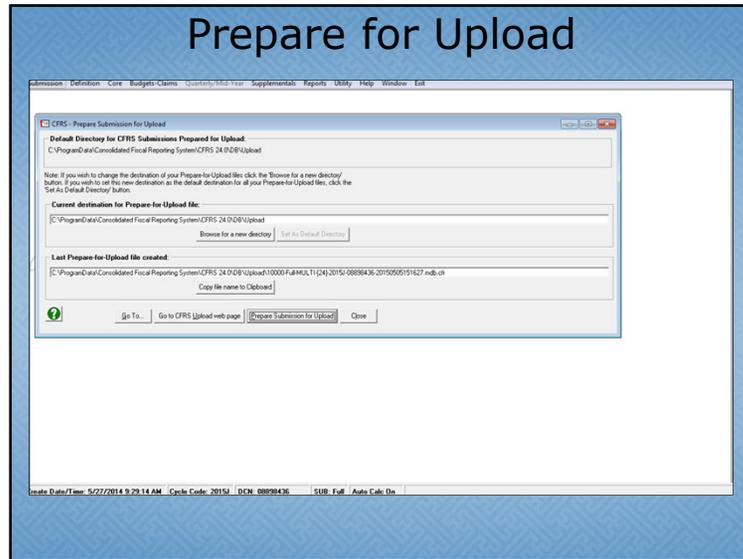
Slide 165 Notes:

- 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.



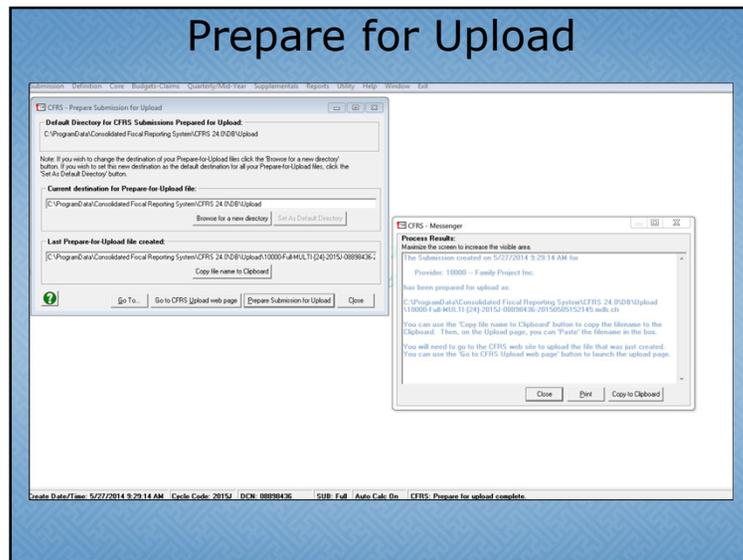
Slide 166 Notes:

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



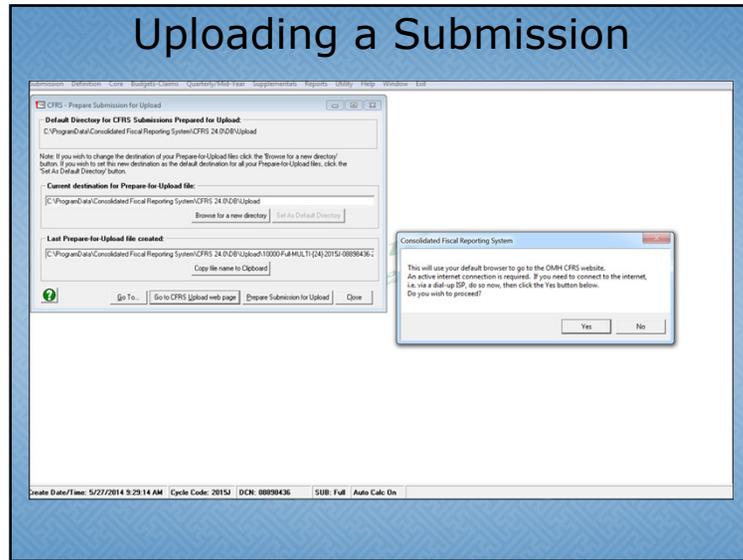
Slide 167 Notes:

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



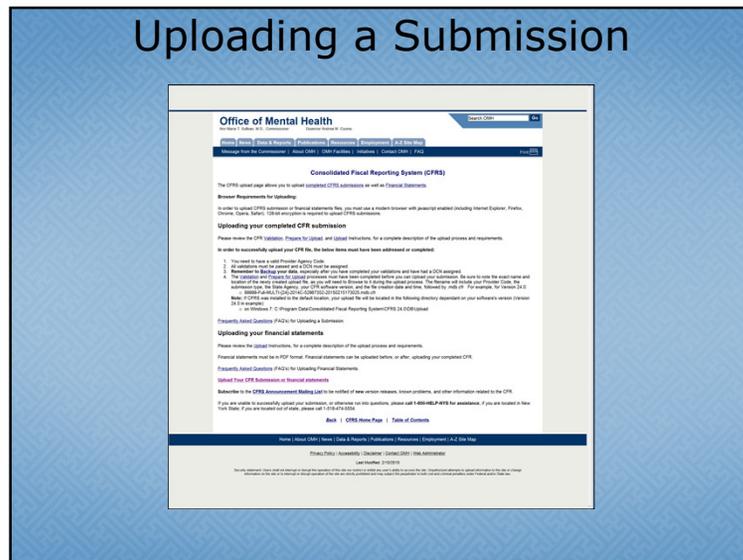
Slide 168 Notes:

- 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.”



Slide 169 Notes:

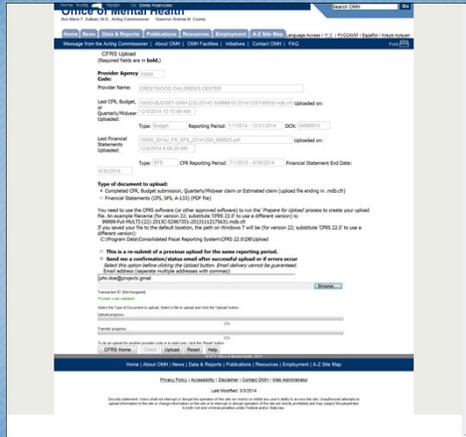
- Click “Go to CFRS Upload Page.”
- Pop up window informs you that you are being redirected to the OMH upload portal page.



Slide 170 Notes:

- Click “Upload Your CFR Submission or Financial Statements.”

Uploading a Submission



Slide 173 Notes:

➤ Confirmation of upload

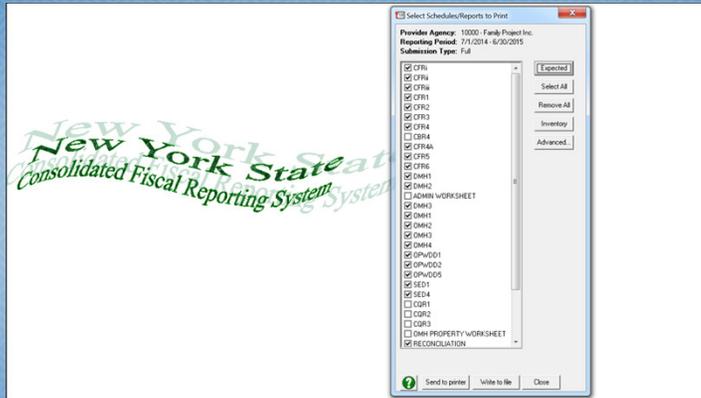
Reports and Printing



Slide 174 Notes:

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

Reports and Printing



Slide 175 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.

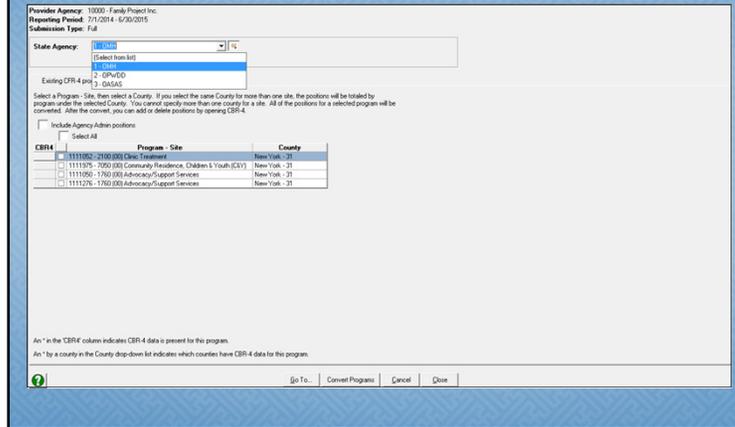
Utilities



Slide 176 Notes:

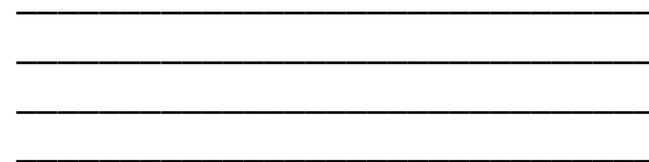
- When importing Master Data from a CBR to a CFR or vice versa there are 2 steps to bringing in personal services information.
- After importing data go to Utilities and select Convert CBR to CFR or CFR to CBR.

Utilities: Converting CFR-4 Detail to CBR-4

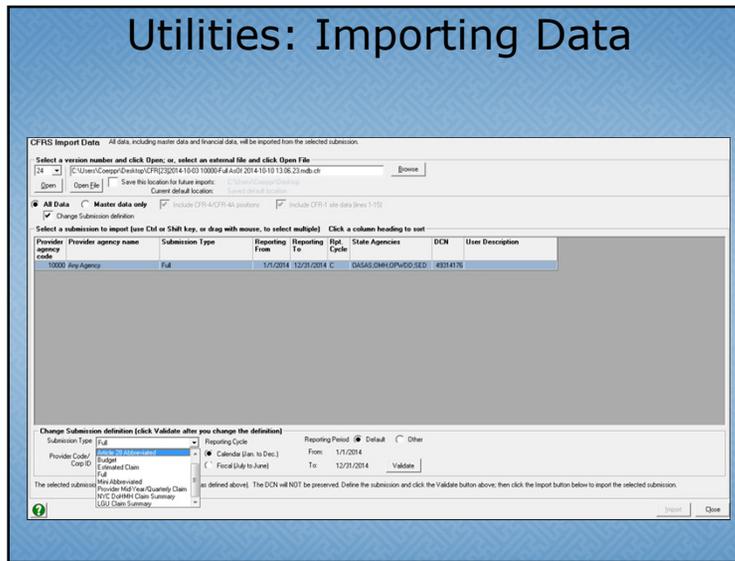


Slide 177 Notes:

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



Utilities: Importing Data



Slide 178 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

Provider Agency: 10000 - Family Project Inc.
 Reporting Period: 7/1/2014 - 6/30/2015
 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
0000 (00)	Family Support Services	OPWDD	New York - 21	Fam Support Services	000
0000 (00)	Subcontract Service	OPWDD	New York - 21	Fam Support Services	000
0000 (00)	Subcontract Service	OPWDD	New York - 21	Non-Funded	000
1760 (00)	Advocacy/Support Services	DMH	New York - 21	Dispositive Spl Emp Serv (DMH Only)	037
1760 (00)	Advocacy/Support Services	DMH	New York - 21	Non-Funded	000
2100 (00)	Case Treatment	DMH	New York - 21	Non-Funded	000
7050 (00)	Community Residence, Children & Youth	DMH	New York - 21	Children CR Operating (DMH Only)	072B
7050 (00)	Community Residence, Children & Youth	DMH	New York - 21	Children CR Property (DMH Only)	072B
2620 (00)	Medically Supervised Outpatient	DASAS	New York - 21	Federal SUDT	012F
2620 (01)	Medically Supervised Outpatient	DASAS	New York - 21	Non-Funded - State	000S

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

Funded By: OPWDD

Funding Source: [000 - Fam Support Services] [v]

- 000 - Fam Support Services
- 000 - MR Crisis Intervention
- 000 - Home Care
- 000 - IS Transition Support - OPWDD Only
- 000 - Individual Support Services
- 000 - Non-Funded
- 192 - JDDCP

Slide 179 Notes:

Utilities: Update/Delete Agency Definition

New York State Consolidated Fiscal Reporting System

Update/Delete Submission Definition

Current Submission Definition

CFR Version: 24 Provider Code: 10000
 Reporting Period: 7/1/2014 - 6/30/2015 Submission Type: Full
 Period Type: Fiscal State Agencies: SED,DASAS,OPWDD,DMH

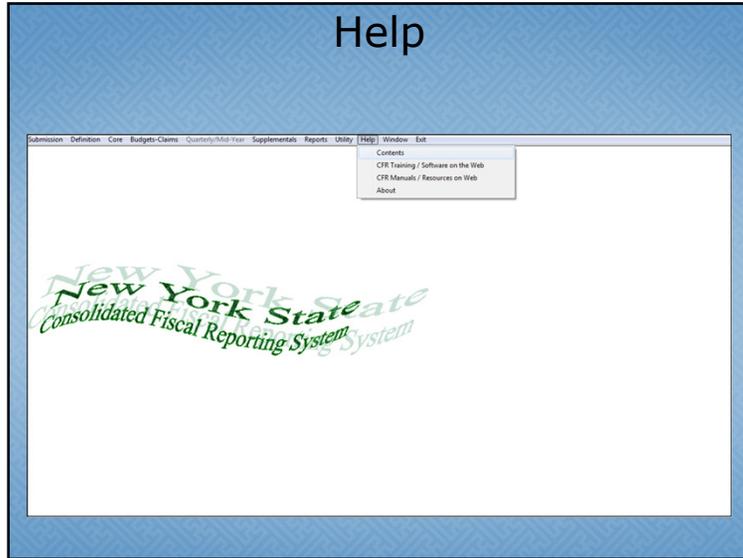
Change the definition and click the 'Update Submission' button.

State Agencies:
 DMH
 OPWDD
 DASAS
 []

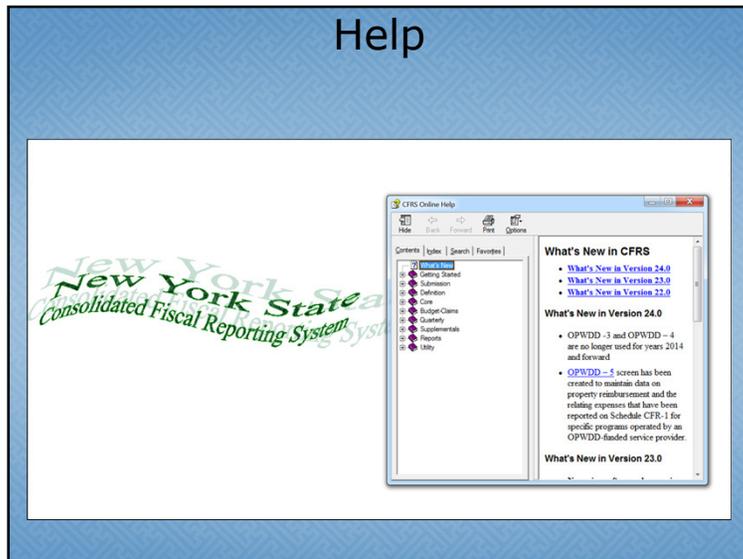
Provider Code/Corp ID: 10000 User Description (Optional): Training Sample

Go To... Update Submission Delete Submission Close

Slide 180 Notes:



Slide 181 Notes:



Slide 182 Notes:

Time for a Break!



Slide 183 Notes:

State Aid The Claiming Schedules !



Slide 184 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 185 Notes:

DMH-1 Program Fiscal Summary

Line No.	ITEM DESCRIPTION	Cost Codes	Value
1	Program Type	00071 Clinic Treatment	
2	Program Code (Program Code Inhd)	00011 2100 (00)	
UNITS OF SERVICE			
3	DMH Units of Service	00121	5,827
4	CPuCO Units of Service	00161	0
5	Outdcl Units of Service	00170	0
EXPENSES			
6	Personal Services	17010	272,546
7	Vacation Leave Accruals	17020	650
8	Fringe Benefits	17030	187,259
9	Clinic User Personal Services	17040	184,411
10	Equipment - Provider Paid	17050	2,600
11	Property - Provider Paid	17060	58,619
12	Agency Administration	17080	62,024
13	Adjustments from Allowable Costs	17090	1,000
14	Total Adjusted Expenses (Lines 6-12 Minus 13)	17099	768,145

Slide 186 Notes:

- 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: Family Project Inc. SCHEDULE DMH - 1 Program Fiscal Summary
 Reporting Period: 7/1/2014 - 6/30/2015
 Submission Type: Full

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

Line No.	ITEM DESCRIPTION	Cost Codes	Value
REVENUES			
15	Participant Fees (Less 555 and 55A)	26010	19,700
16	555 and 55A	26020	0
17	Non-Federal Public Assistance	26030	0
18	Medicaid	26040	680,302
19	Medicare	26050	65,627
* 20	Other Third Parties	26070	4,279
21	OPWVOC Residential Room and Board/NYS OPTS	26080	0
22	Transportation, Medicaid	26090	0
23	Transportation, Other	26100	0
24	State Contract Total	26140	0
* 25	Federal Grants (Detail Required)	26160	0
* 26	State Grants (Detail Required)	26190	0
27	LTSS Income Total (DMH and OPWVOC only)	26200	0
28	SNAP (USDA, OPWVOC)	26240	0
29	Net Deficit Funding (State & LGU Funding only)	26110	0
* 30	Other (Detail Required)	26230	1,480
31	Total Gross Revenues (Sum Lines 15-30)	26000	771,512

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

Slide 187 Notes:

DMH-1 Program Fiscal Summary

Provider Agency: 10000: Family Project Inc. SCHEDULE DMH - 1 Program Fiscal Summary
 Reporting Period: 7/1/2014 - 6/30/2015
 Submission Type: Full

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

Line No.	ITEM DESCRIPTION	Cost Codes	Value
GAAP ADJUSTMENTS TO REVENUE			
32	Participant Revenue	27010	0
33	Uncollectible Accounts Receivable	27040	0
* 34	Other General Requested	27045	0
35	Total GAAP Adjustments (Sum Lines 32-34)	27049	0
36	Net GAAP Revenues (Line 31 Minus 35)	27020	771,512
NON-GAAP ADJUSTMENTS TO REVENUE			
37	Employ Contract Income	27050	0
38	Employ LTSS Income	27060	0
39	Net Deficit Funding	27070	0
* 40	Other General Requested	27080	0
41	Total NON-GAAP Adjustments (Sum Lines 37-40)	27998	0
42	Subtotal Adj. to Revenues (Sum Lines 35 & 41)	27999	0
43	Total Net Revenues (Line 31 Minus 42)	26999	771,512
44	Net Operating Cost (Line 14 Minus 43)	29999	-3,427

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

Slide 188 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

Provider Agency: 1000: Family Project Inc.
Reporting Period: 7/1/2014 - 6/30/2015
Submission Type: Full

State Agency: 1 - DMH

DMH-1 To DMH-2 Transfer All Programs

Method of Allocation: applied to each program
 Percentage
 Use the grid below to indicate the percent of values to allocate to the available State Agencies/Countries.
 Total allocation figure at bottom right must equal 100.00.

County	Percentage	Total
New York - NY	100.00	100.00

Total: 100.00 100.00

Transfer Programs [Add] [Delete] [Close]

Slide 189 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

Provider Agency: 1000: Family Project Inc.
Reporting Period: 7/1/2014 - 6/30/2015
Submission Type: Full

State Agency: 1 - DMH

DMH-1 To DMH-2 Transfer All Programs

Method of Allocation: applied to each program
 Percentage
 Use the grid below to indicate the percent of values to allocate to the available State Agencies/Countries.
 Total allocation figure at bottom right must equal 100.00.

Warning: The following program(s) already have data on DMH-2:
 2000 (00) - Clinic Treatment
 If you continue, the existing data will be replaced.
 Do you want to continue?

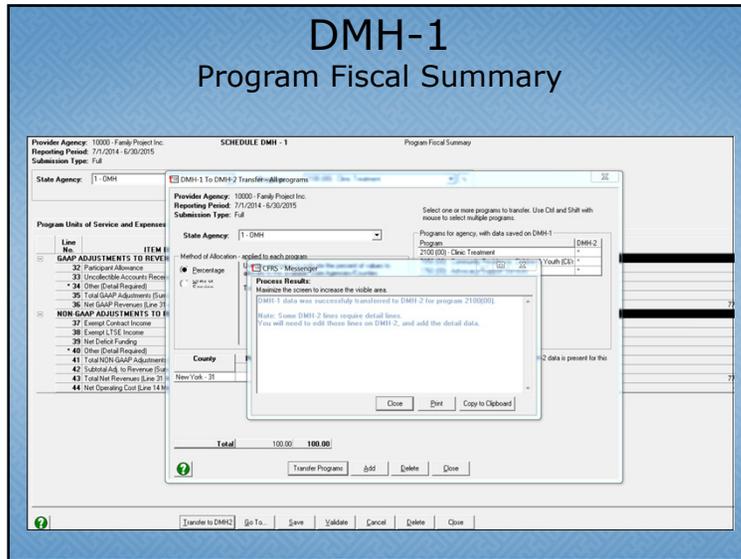
Yes No

Total: 100.00 100.00

Transfer Programs [Add] [Delete] [Close]

Slide 190 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.



Slide 191 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 192 Notes:

- Pages 45–50 of the sample.
- Full, Abbreviated & Article 28 CFRs only – not required for Mini-Abbreviated CFRs.

DMH-1
Program Fiscal Summary

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

Slide 193 Notes:

DMH-1
Program Fiscal Summary

- ❖ Any "Other" revenue items over \$1,000 each on lines 30, 34 & 40 must be detailed.
- ❖ NYS CFRS software provides line detail boxes to enter this data.
- ❖ Line detail boxes are also provided for the following types of revenue:
 - Line 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 194 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

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)	10999	

Slide 195 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

Line No.	ITEM DESCRIPTION	Cost Codes	Value
1	Accounting Method		
2	State Contract Number/LGU Contract Number - Local	00200	NEW YORK
3	Program Type	00072	Clinic Treatment
4	Program Code (Program Code Index)	00012	2100 (00)
EXPENSES			
5	Personal Services	10010	372,540
6	Vacation Leave Accruals	10020	695
7	Fringe Benefits	10030	169,259
8	Other Than Personal Services (OTPS)	10040	160,411
9	Equipment - Provider Paid	10050	5,569
10	Property - Provider Paid	10060	89,618
11	Agency Administration	10080	42,824
12	Adjustments/Non-Allowable Costs (Detail Required)	10090	1,900
13	Total Adjusted Expenses (Lines 5-11 Minus 12)	10999	771,972

Slide 196 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, Family Project reports equipment depreciation of \$2,600. Any Agency wants to claim the actual cost of equipment purchased in 2014-15 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

The screenshot shows the 'Expenses' tab of the DMH-2 software. A table lists various expense items with their cost codes and values. A pop-up window titled 'Line Details' is open for line 12, showing a description of 'Adjustment to Line' and a value of 1,000. The 'Worksheet Total' is 1,000.

Line No.	ITEM DESCRIPTION	Cost Codes	Value
1	Accounting Method		
2	State Contract Number/LGU Contract Number - Local	00200	NEW YORK
3	Program Type	00072	Open Treatment
4	Program Code (Program Code Index)	00012	2100 (00)
5	Personal Services	10010	272,540
6	Vertical Line# Account	10020	695
7	Fringe Benefits	10030	101,209
8	Other Than Personal Services (OTPS)	10040	160,411
9	Equipment - Provider Paid	10050	8,427
10	Property - Provider Paid	10060	63,610
11	Agency Administration	10090	42,254
12	Adjustments-Non-Allowable Costs (Detail Required)	10090	1,000
13	Total Adjusted Expenses (Lines 5-11 Minus 12)	10099	771,952

Slide 197 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

The screenshot shows the 'Revenues' tab of the DMH-2 software. A table lists various revenue items with their cost codes and values. The total revenue is 71,496.

Line No.	ITEM DESCRIPTION	Cost Codes	Value
14	Participate Fees (See 551 & 554)	46010	19,730
15	551 & 554	46020	0
16	Home Based Public Assistance	46030	0
17	Medicaid	46040	680,382
18	Medicaid	46050	65,827
19	Other Third Parties	46070	4,279
20	OPWCD Residential Rooms and Board/NTS (DPS)	46080	0
21	Transportation, Medicaid	46090	0
22	Transportation, Other	46100	0
23	Sales Contract Total	46140	0
24	Federal Grants (Detail Required)	46160	0
25	State Grants (Detail Required)	46190	0
26	LTSE Income Total (DMH and OPWCD only)	46200	0
27	SNAP (DPS/DC) (OPWCD)	46240	0
28	Net Direct Funding (State & LGU Funding only)	46110	0
29	Other Detail Required	46230	71,496
30	Total Gross Revenues (Sum Lines 14-29)	46099	771,952

Slide 198 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 - Family Project Inc.		SCHEDULE DMH - 2		Aid To Localities/ Direct Contract Summary	
Reporting Period: 7/1/2014 - 6/30/2015		State Agency: 1 - DMH		County: New York - 31	
Submission Type: Full		Define a DMH Only Program: > Click		Program: 2100 (00) - Clinic Treatment	
Line No.	ITEM DESCRIPTION	Cost Codes	Value		
GAAP ADJUSTMENTS TO REVENUE					
31	Foreigner Allowance	47010	0		
32	Uncollectible Accounts Receivable	47040	0		
33	Other General Request	47046	0		
34	Total GAAP Adjustments (Sum Lines 31-33)	47049	0		
35	Net GAAP Revenues (Line 30 minus 34)	47025	771,572		
NON GAAP ADJUSTMENTS TO REVENUE					
36	Emergency Contract Income	47050	0		
37	Emergency LTR Income	47050	0		
38	Net Deficit Funding	47070	0		
39	Other General Request	47080	0		
40	Total NON GAAP Adjustments (Sum Lines 36-39)	47088	0		
41	Subtotal Aid to Revenues (Sum Lines 35 & 40)	47099	771,572		
42	Total Net Revenues (Line 35 minus 41)	48999	771,572		
43	Net Operating Cost (Line 13 minus 42)	49999	400		

Slide 199 Notes:

DMH-2 Aid to Localities/Direct Contract Summary

Provider Agency: 10000 - Family Project Inc.		SCHEDULE DMH - 2		Aid To Localities/ Direct Contract Summary	
Reporting Period: 7/1/2014 - 6/30/2015		State Agency: 1 - DMH		County: New York - 31	
Submission Type: Full		Define a DMH Only Program: > Click		Program: 2100 (00) - Clinic Treatment	
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	400		
49	Total Deficit Funding (Sum Lines 47-48)	60999	400		

- Slide 200 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

Provider Agency: 10000 - Family Project Inc. SCHEDULE DMH - 2 Aid To Localities/
Reporting Period: 7/1/2014 - 6/30/2015 Direct Contract
Submission Type: Full Summary

State Agency: 1 - DMH County: New York - 31 Program: 2100 (00) - Clinic Treatment

Define a DMH Only Program ->

Expenses | Revenues | Adjustments to Revenues | Deficit Funding

Line No.	ITEM DESCRIPTION	Cost Codes	Value
44	State Share	00010	0
45	Local Government Share	00020	0
46	Service Provider Share (Voluntary Contributions)	00030	0
47	Total Approved Deficit Funding (Sum Item 44 - 46)	00039	0
48	Non-Funded	00040	0
49	Total Deficit Funding (Sum Lines 47-48)	00059	0

Define DMH Only Program

1 - DMH

Please select a program:
2100 (00) - Clinic Treatment (DMH)

Please enter the index:

Slide 201 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

Provider Agency: 10000 - Family Project Inc. SCHEDULE DMH - 2 Aid To Localities/
Reporting Period: 7/1/2014 - 6/30/2015 Direct Contract
Submission Type: Full Summary

State Agency: 1 - DMH County: New York - 31 Program: 2100 (01) - Clinic Treatment

Define a DMH Only Program ->

Expenses | Revenues | Adjustments to Revenues | Deficit Funding

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

Line No.	ITEM DESCRIPTION	Cost Codes	Value
1	Accounting Method		
2	State Contract Number (S) Contract Number	18000	
3	Program Type	00072 Clinic Treatment	
4	Program Code (Program Code Index)	00010 2100 (01)	
EXPENSES			
5	Personal Services	10000	
6	Vendor/Lease Accounts	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 Program)	10090	
13	Total Adjusted Expenses (Lines 5-11 Minus 12)	10099	0

Slide 202 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 203 Notes:

- Pages 51-56 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 204 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 205 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 206 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



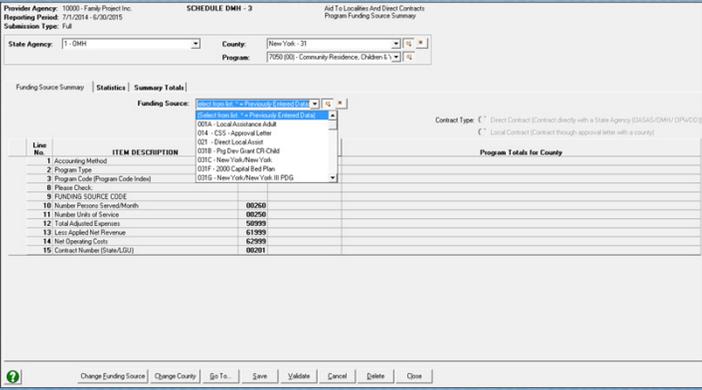
If you make any changes to the data on CFR-1, CFR-3 or CFR-4 after transferring data from DMH-1 to DMH-2 you must go back and re-transfer the data.

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

Slide 207 Notes:

DMH-3

Aid to Localities and Direct Contracts Funding Source Summary



Slide 208 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 Aid to Localities and Direct Contracts Funding Source Summary' application. The 'Funding Source' is currently set to '0728 - Children CR Operating (DMH Only)'. A 'Change Funding Source' dialog box is open, displaying a list of available funding sources. The current funding source is highlighted in blue.

Line No.	ITEM DESCRIPTION	Cost Codes	Value
1	Accounting Method	Modified	
2	Program Type	00073 Community Residence	
3	Program Code (Program Code Index)	00013 700 (00)	
8	Please Check		
9	FUNDING SOURCE CODE	Children CR Operating	
10	Number Persons Served/Month	00260	0
11	Number Units of Service	00250	2,500
12	Total Adjusted Expenses	62999	896,946
13	Less Applied Ref Revenue	61999	896,946
14	Net Operating Costs	62999	0
15	Contract Number (State/LGU) - State	00201 0008363	0

Slide 209 Notes:

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

Slide 210 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

The screenshot shows the 'DMH-3 Aid to Localities and Direct Contracts Funding Source Summary' application. The 'County' is currently set to 'New York - 31'. A 'Change County' dialog box is open, displaying a list of available counties. The current county is highlighted in blue.

Line No.	ITEM DESCRIPTION	Cost Codes	Value
1	Accounting Method	Modified	
2	Program Type	00073 Community Residence	
3	Program Code (Program Code Index)	00013 700 (00)	
8	Please Check		
9	FUNDING SOURCE CODE	Children CR Operating	
10	Number Persons Served/Month	00260	0
11	Number Units of Service	00250	2,500
12	Total Adjusted Expenses	62999	896,946
13	Less Applied Ref Revenue	61999	896,946
14	Net Operating Costs	62999	0
15	Contract Number (State/LGU) - State	00201 0008363	0

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 213 Notes:

- Pages 57-60 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 214 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 215 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:

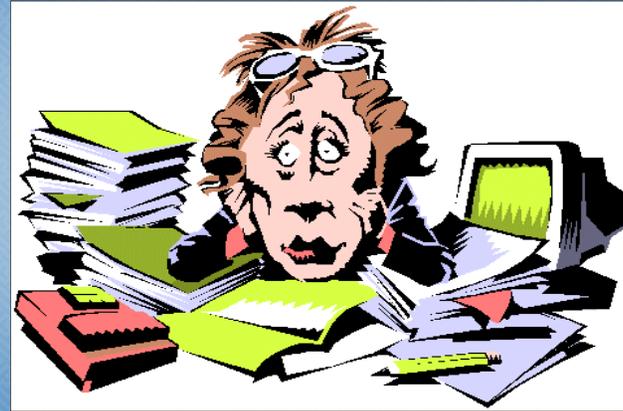
By Column	DMH-3		DMH-2
Total Adjusted Expenses	Line 30	Equals	Line 13
Net Revenue	Line 31	Equals	Line 42
Net Operating Costs	Line 32	Equals	Line 43

Slide 216 Notes:

Got all that?



Any Questions?



We're Done!



Thank you for attending
2014-15 CFR Training