

NEW YORK STATE OF OPPORTUNITY | Consolidated Fiscal Reporting System Interagency Committee



2015 CFR Training Presentation

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

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Notes:

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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 2014 CFR.

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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

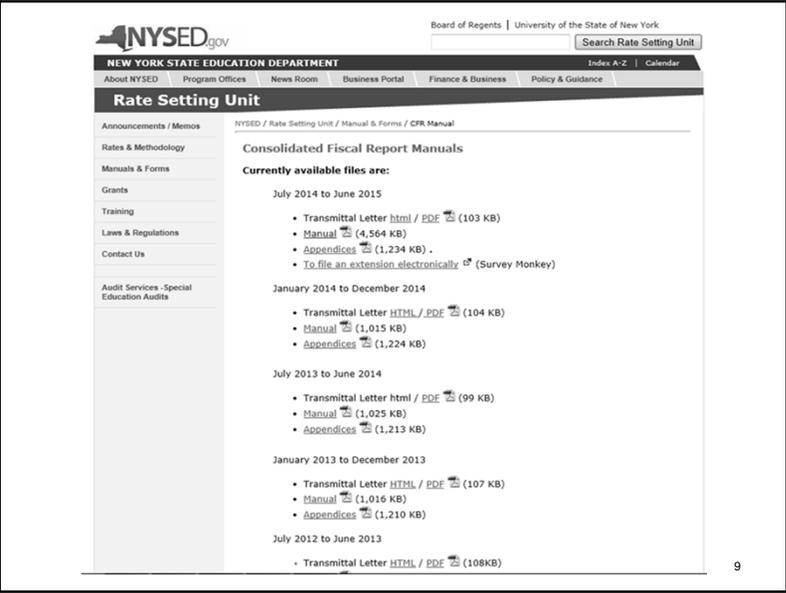
Notes:

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.

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.



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.

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The CFR is used as:

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

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

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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.

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Methods of Accounting

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

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Methods of Accounting

Full Accrual Accounting Means:

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

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Submission Requirements CFR Types

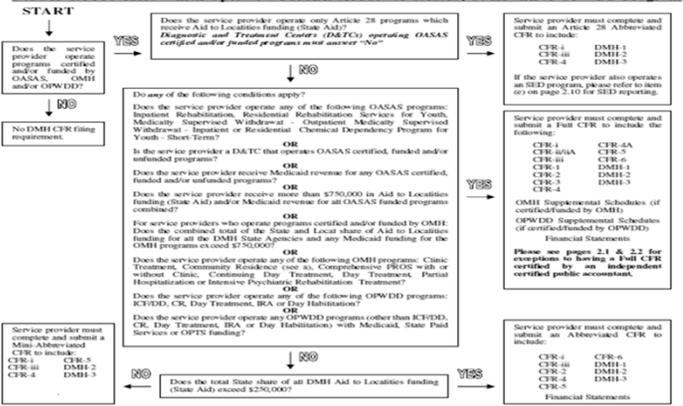
- ❖ There are two general categories of CFR submissions: Full CFRs and Abbreviated CFRs.
- ❖ Full versus Abbreviated depends on type of programs you operate and the type and amount of funding you receive.
- ❖ To determine whether a Full or Abbreviated CFR is required, check the submission matrices in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

Notes:

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

New York State Consolidated Fiscal Reporting and Claiming Manual	Subject: Submission Requirements	Section: 2.0	Page: 2.3
	Reporting Period: July 1, 2014 to June 30, 2015		Issued: 05/15

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



Notes:
a) Community Residence programs include Treatment/Congregate (6070), Support/Congregate (6080), Community Residence, Children and Youth (7050), Treatment/Residential (7070) and Community Residence, Single Room Occupancy (8090) programs.

Notes:

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

Reporting Periods

- ❖ CFR reporting periods are generally based on the geographic location of a service provider's corporate headquarters.
- ❖ This training covers the January 1, 2015 through December 31, 2015 calendar reporting period.

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Notes:

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Reporting Periods

- ❖ If your agency also has a contract for one or more programs funded on a period different from your agency's standard CFR reporting period, an additional Abbreviated or Mini-Abbreviated CFR must be completed for the non-standard funding period.
- ❖ The expenses and revenues for programs funded on a non-standard reporting period that fall within the January 1, 2015 through the December 31, 2015 period must also be reported in your agency's 2015 CFR.

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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).

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Due Dates



- ❖ The 2015 CFR is due for submission to the applicable NYS agencies by May 1, 2016.
- ❖ Pre-approved 30-day CFR Extension Requests must be submitted no later than May 1, 2016.
- ❖ Extensions cannot be requested after the May 1, 2016 initial due date!
- ❖ With the extension, the new CFR due date will be June 1, 2016.
- ❖ Extension requests are submitted electronically.
- ❖ The extension request survey can be found at the SED Website.

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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 May 1, 2016.
- 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 May 1st (without extension) due date will result in the imposition of financial penalties.

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



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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 May 1, 2016. Those who file for an extension and do not meet the filing requirements will be penalized financially as of June 1.
- SED: Working capital interest will be denied. Note: rates are set first for timely submissions.

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County/NYC Submission Requirements for Final Claims

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



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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.

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Submission Requirements

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

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Notes:

- 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 2.0 of the 2015 CFR Manual for specific instructions.

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Notes:

Due to the timely nature of the requirement, OPWDD and OASAS would prefer receiving emailed PDF copies of the signature pages over mailed copies.

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Financial Statements

- ❖ Provider financial statements are to be submitted electronically as PDF files through the CFR upload process.
- ❖ Prior 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.

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Notes:

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

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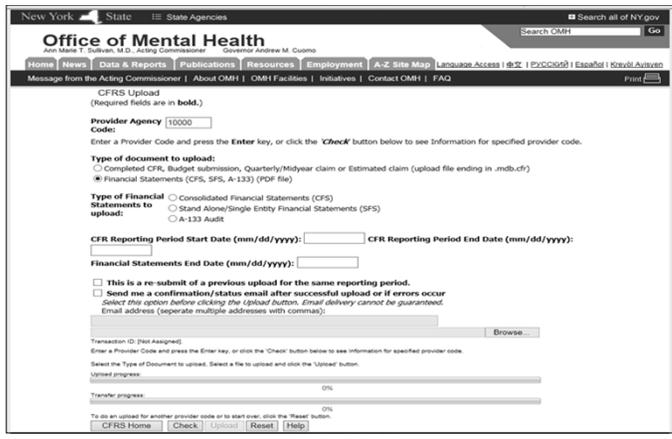
Financial Statements

- ❖ 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 the financial statements, with an end of cycle date, that falls within the January 1, 2015 thru December 31, 2015 period.

Notes:

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

Financial Statements Upload Screen



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>



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Notes:

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

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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.

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Notes:

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NYS CFRS Software

- ❖ NYS CFRS Software allows a single version of the software to be used for current and prior reporting periods.
- ❖ The single version of the software can be used for both calendar and July-June fiscal reporting periods.
- ❖ Version 26.0 of NYS CFRS Software **must** be used for completing year-end CFRs and final State Aid claims for the January 1, 2015 through December 31, 2015 calendar reporting period.

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Notes:

It's hoped that version 26.0 of the NYS CFRS software will be available in February 2016.

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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!

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Notes:

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

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

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Consolidated Fiscal Reporting System (CFRS)

Welcome to the CFRS Home Page ([Table of Contents](#))

- It is recommended to back up your database before installing any new software versions, modifying your system, or uploading CFR data. Please review these [instructions for backing up your CFRS database](#) and [restore your database from a CFRS backup file](#).
- CFRS includes an import feature that allows data to be imported from text files. This will allow you to import financial information from your accounting systems. Use of the data import function is not mandatory; financial information can still be manually entered into CFRS. [Click](#) on how to import a data file and order a free training CD, [Importing Data into CFRS](#).
- All providers who receive funding from OMH should consider the new OMH-specific [Program Code and Funding Source Code changes](#), for submissions with reporting periods starting on or after 01/01/2010. You should download the latest version of CFRS from the [CFRS download page](#) and update your CFR or Budget (CBR) as needed.
- Upload your completed CFR data submission or Financial Statements ([Detailed instructions](#) for the entire CFR validation, preparation, and upload process).
- Download the CFRS software. The current version, version 25.0.251, can be used to create or modify both Calendar Year and Fiscal Year reports (CFR's, Budgets, etc.), for CFR's up to Fiscal 2015 (and Budget's and Quarterly's up to Fiscal 2017).
- Update the CFR software. Download updates to the current version of CFRS (version 25.0.251).
- Subscribe to the [CFRS Announcement Mailing List](#) to be notified of new version releases, known problems, and other information related to the CFR.
- Access [CFRS Manuals](#) for Consolidated Fiscal Reporting (located on the State Education Department's web site).
- Access [printable copies](#) of the individual CFR, CQR and CBR Schedules and Forms for Consolidated Fiscal Reporting.
- Find [help](#) in the Troubleshooting Tools for the CFR Package.
- If you have questions regarding the operation of the CFRS software, and are unable to find the answers on this site, in your CFR Claiming manual or the software help files, call 1-800-HELP-NYS for assistance. (If you are located outside of New York State, please call 1-518-474-5554.)
- All financial-related questions should be referred to the specific State Agency which funds your program(s).

New York State Agencies affiliated with the CFR System

- [Office of Mental Health \(OMH\)](#) - Finance Department - Contact Number: 518-473-3072
- [State Education Department \(SED\)](#) - Finance Department - Contact Number: 518-474-3227
- [Office For People With Developmental Disabilities \(OPWDD\)](#) - Finance Department - Contact Number: 518-402-4275
- [Office of Alcoholism and Substance Abuse Services \(OASAS\)](#) - Finance Department - Contact Number: 518-495-2207

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Notes:

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

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

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

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Subscribe to the CFR Announcement List

The CFR announcement list provides notification about CFRS software, including but not limited to such information as when new versions become available, patches, fixes, and training.

To subscribe to the CFR announcement list, just enter your e-mail address in the space provided and click the "submit" button. You will receive instructions on how to unsubscribe if you decide you do not wish to receive further notifications.

E-mail Address: *Required

Enter the words above:

[Get another CAPTCHA](#)
[Get an audio CAPTCHA](#)
[Help](#)

Notes:

CFR Announcement Mailing List sign-up screen.

NYS CFRS Software Help Desk

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

Notes:

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

Tips on Financial Record Keeping

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

Notes:

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

Non-Allowable Costs

- ❖ **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).

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.

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.

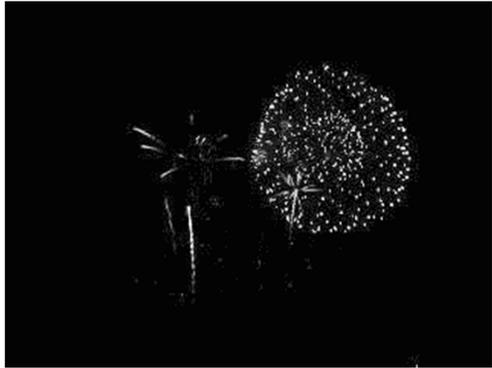
Notes:

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).

Notes:

It's Time to Do the CFR!



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Notes:

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NYS CFRS Software Icon



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Notes:

- After downloading the NYS CFRS software an icon is placed on the computer desktop.
- 2015 NYS CFRS software version will reflect "CFRS 26.0 " 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.

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CFRS Welcome



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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.

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CFRS New Submission

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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.

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CFRS New Submission

CFRS New Submission

Submission definition:

Submission Type: **Full**

State Agencies: DMH
 OPWDD
 OASAS
 SED

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

Reporting Period: Default Other
 From: 1/1/2014
 To: 12/31/2014

Provider Code/Corp ID: 10000
 User Description (Optional):
 Version 1

Notes:

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

CFRS Provider Agency Detail

Current submission definition: Reporting Period: 1/1/2015-12/31/2015
 Submission Type: Full
 Provider Agency Code: 10000

State agencies: DMH, OPWDD, OASAS, SED

No	Provider agency Code	Provider agency Name	Submission type	Reporting From	Reporting To	Type	State Agencies	Us
1	10000	Any Agency	Full	1/1/2015	12/31/2015	J	OASAS,DMH,OPWDD,SED	Tr

The current submission has the following Provider agency details

Provider Agency: Provider agency code: 10000
 Address 1: 24 Phillips St
 Address 2:
 City: New York
 State: New York
 County: New York - 31

Provider agency name: Any Agency
 School code: 010209005555
 Federal employer ID: 01-2345678

Type of ownership: Not for Profit
 Certified Financial Statement Reporting Period: From: 01/01/2015 To: 12/31/2015

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

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

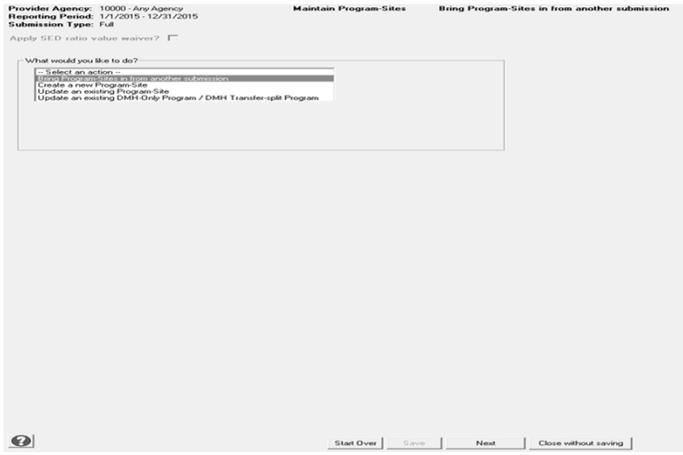
To complete your CFR you will need the following information about your agency:

- ❖ 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.

Notes:

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

CFRS Maintain/Create Program Sites



Notes:

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

CFRS Maintain/Create Program Sites

Provider Agency: 1000 - Any Agency Maintain Program Sites Update an existing Program Site

Reporting Period: 1/1/2015 - 12/31/2015
Submission Type: Full

Apply SED ratio value waiver?

Select a site to update

Program Code Index	Program Name	Site Code	Site Name	Agency	Site Key
9100 (FF)	Preschool Special Class over 2.5 hours	1000010	Preschool Center (over 2.5 hours)	SED	
9100 (D)	Preschool Special Class over 2.5 hours	1000010	Preschool Center (over 2.5 hours)	SED	
9125 (FF)	Preschool Sp. Ed. Invariant Teacher	1000011	Preschool Spec. Ed. Invariant	SED	
9125 (D)	Preschool Sp. Ed. Invariant Teacher	1000011	Preschool Spec. Ed. Invariant	SED	
9150 (FF)	Preschool Evaluations	1000018	Preschool Evaluations	SED	
9150 (D)	Preschool Evaluations	1000018	Preschool Evaluations	SED	
9005 (FF)	Federal Grants (011)	1000060	011 Grants	SED	
9005 (D)	Federal Grants (011)	1000060	011 Grants	SED	
0150 (00)	Family Support Services	1520150	Consulting Center	OPWDD	
0220 (00)	HCBS Group Day Hab. Service (incl. of	1520220	HCBS Consulting Center	OPWDD	
0225 (00)	HCBS Individual Day Habilitation Service	1520151	HCBS Group Day Center	OPWDD	
0900 (00)	Substance Abuse Services	1520900	Transportation	OPWDD	
1700 (00)	Advocacy/Support Services	1111276	DMH Shouldles	DMH	
1700 (00)	Advocacy/Support Services	1111090	DMH Ansonia	DMH	
2100 (00)	Crisis Treatment	1111052	Burns Street Clinic	DMH	
2200 (00)	Community Residences, Children & Youth	1111070	Residence House	DMH	
3520 (00)	Medically Supervised Outpatient	12345	Hab-On The Way Clinic	OASAS	
3520 (00)	Medically Supervised Outpatient	64321	Yonkers Health Clinic	OASAS	

Funded by: OPWDD OASAS Site Key: _____ Address: 53 Burns Street

Filter program code by: _____ City: New York

Program: 9100 - Preschool-Special Class over 2.5 hours per day-SED State: New York

Index: FF Location: 100001111 Zip: 100031111

Site Code: 1000010 Location Country: New York - 31

Site Name: Preschool Center (over 2.5 hours)

Start Over Save Save and Close Close without saving

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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.

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Program Site Definition Information

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

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

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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 2015 CFR verify and update the site codes used for these programs.

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SED Program Code Indexes

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

Notes:

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

CFRS Navigation Box

Full

Schedule Name
CFRi
CFRii
CFRiii
CFR4
CFR4A
OMH1
CFR1 Lines 1 through 68c
CFR2 Lines 1 through 6 of Col. 7
CFR3 Lines 1 through 40
CFR5
CFR3 Lines 41 through 69
CFR1 Lines 69 through 107
CFR2 Lines 8 through 12 of col. 7
CFR6
DMH1
DMH2
DMH3
SED1
SED4
OMH2
OMH3
OMH4
OPwDD1
OPwDD2
OPwDD5
RECONCILIATION

Abbreviated

Schedule Name
CFRi
CFRii
CFR4
CFR5
DMH1
CFR2
ADMIN WORKSHEET
DMH2
DMH3
RECONCILIATION

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)

Notes:

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

CFR-i

Agency Identification and Certification Statement

Provider Agency: 10000 - Any Agency
 Reporting Period: 3/1/2015 - 12/31/2015
 Submission Type: Full

SCHEDULE
 CFR - iiA/iiA

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

ITEM DESCRIPTION	Value
Provider Agency Name	Any Agency
Provider Agency Address Line 1	247 Puffer St
Provider Agency Address Line 2	
Provider Agency City	New York
Provider Agency State	New York
Provider Agency Zip Code	10803-1204
Provider Agency Code	
Provider Agency County	New York
School Code	10000
Provider Reporting Type	Not for Profit 0103000000
Please check the box if the agency address changed from the prior reporting period	
FEDERAL EMPLOYER ID NUMBER	02-2346703
Certified Financial Statement Period Start Date	03/01/2015
Certified Financial Statement Period End Date	12/31/2015
Contact Country Title	Self
Contact Last Name	Self
Contact Telephone Number	516-250-7778 E.4 125
Contact E-mail Address	msander@anyagency.com
Contact Fax Number	212-250-4242 E.4
Please check the box if the person to contact changed from the prior reporting period	
Date Signed	10/14/2014
Director Country Title	NA
Director Last Name	May
Director Title	Executive Director
Director Phone Number	212-250-7778 E.4 130
Director E-mail Address	may@anyagency.com
Please check the box if the Chief Executive Officer changed from the prior reporting period	
Chief Executive Country Title	NA
Chief Executive Last Name	Self
Chief Executive Title	Executive Director
Chief Executive Phone Number	212-250-5555 E.4 125
Chief Executive E-mail Address	msander@anyagency.com
Please check the box if the states contact changed from the previous submission	

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

Notes:

- In the software non-enterable fields are grey. On CFR-i, the information in the grey area has been carried forward from the agency definition screen.
- When importing master data always verify that the imported data is still accurate and correct!
- Information required: All bolded field names. Accurate CEO and fiscal contact 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 directly to each funding NYS agency.** The schedule signed must have the same DCN as the CFR submitted via the Internet.

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Notes:

Page 1 of the sample.

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CFR-ii/iiA

Accountant's Report

Provider Agency: 10000 - Any Agency SCHEDULE: Agency Identification and Certification Statement
 Reporting Period: 1/1/2015 - 12/31/2015 CFR - ii/iiA/ii Independent Accountant's Report - Voluntary Agency or County/DCU Certification Statement
 Submission Type: Full

CFR-i | CFR-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 Salsano
Firm Name	C Salsano Associates, CPA
CPA Address Line 1	145 Wall Street
CPA Address Line 2	
CPA City	Home
CPA State	NY
CPA Zip Code	11201
CPA Telephone Number	315 222-3526 Ext. _____
Date CFR is signed	10/16/2014
CPA Firm Reg. Number	1234567

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Notes:

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

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CFR-ii/iiA

Accountant's Report

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

Notes:

- Page 2 & 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.

Notes:

CFR-iii

County/New York City Certification Statement

Provider Agency: 10000 - Any Agency SCHEDULE Agency Identification and Certification Statement
 Reporting Period: 1/1/2015 - 12/31/2015 CFR - US/USA Independent Accountant's Report - Voluntary Agency or County Gov't
 Submission Type: Full County/NYC Certification Statement

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

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

Notes:

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

CFR-iii

County/NYC Certification Statement

- ❖ 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.

Notes:

- Page 4 of the sample.
- Not required for providers operating only rate-based and/or unfunded programs.
- The provider agency CEO must sign on the line designated "For Voluntary Local Service Provider."
- 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.

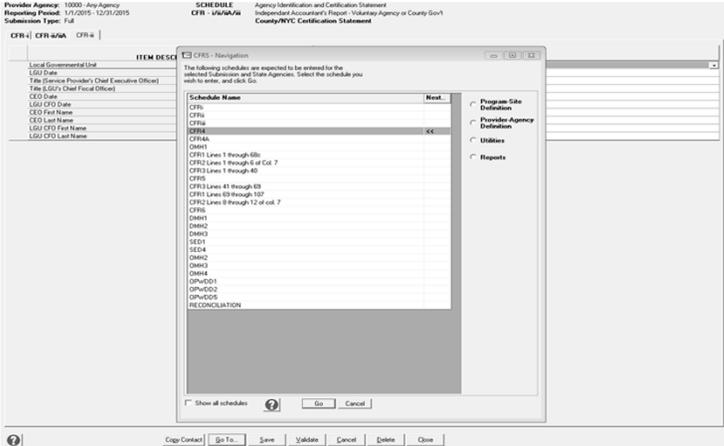
CFR-iii

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 directly to each funding DMH state agency.** The schedule signed must have the same DCN as the CFR submitted via the Internet.
- ❖ Do not wait for county signature of the CFR-iii prior to submission. Send a signed copy of CFR-iii to the funding DMH state agency(ies) at the same time it is sent to the county.

Notes:

CFRS Navigation Box



Notes:

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

CFR-4 Personal Services – Program Site

Provider Agency: 1000 - Any Agency
 Reporting Period: 1/1/2015 - 12/31/2015
 Submission Type: Full

SCHEDULE CFR - 4 Personal Services

State Agency: 01 - OHIO Program: 2100 000 - Child Treatment Site: 0111002 - Wren Street Child L2100 000

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

Position	Standard Workweek			Hours Paid	FTE	Amount Paid	State Agency Total for all programs		
	35	37.5	40				Hours Paid	FTE	Amount Paid
100 - Groundkeeping and Maintenance	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	726	0.736	3,705	726	0.736	3,705
210 - Psychiatric	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	841	0.404	79,843	841	0.404	79,843
234 - Social Worker - Licensed (MSW) - L2526	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3,812	2.095	145,523	3,812	2.095	145,523
325 - Social Worker Master's Level (MSW)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1,157	0.636	45,123	1,157	0.636	45,123
Unassigned Position 360 - Health Screening	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	400	0.203	8,000	400	0.203	8,000
501 - Program or Site Director	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	300	0.495	36,450	300	0.495	36,450
500 - Other Program	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2,456	1.348	47,745	2,456	1.348	47,745
500 - Other Program Administration Staff	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	126	0.069	5,533	126	0.069	5,533

Total Hours Paid, FTE, and Amount Paid for Positions: 9,989 5.431 372,548

Go To Save Validate Cancel Add Delete Close

Notes:

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

CFR-4 Personal Services – Agency Administration

Provider Agency: 1000 - Any Agency
 Reporting Period: 1/1/2015 - 12/31/2015
 Submission Type: Full

SCHEDULE CFR - 4 Personal Services

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

Position	Standard Workweek			Hours Paid	FTE	Amount Paid
	35	37.5	40			
600 - Executive Director/Chief Executive Officer	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2,000	1.000	200,000
602 - Assistant Executive Director	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2,000	1.000	195,000
603 - Compliance Executive	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2,000	1.000	110,000
604 - Director of Children	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4,140	2.000	250,000
606 - Administrative Program Administrator	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4,140	2.000	70,000
609 - Compliance/Statistical Specialist	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2,000	1.000	90,000
612 - Administrative Assistant	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1,000	1.000	45,000
621 - Utilization Review/Quality Assurance	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2,000	1.000	85,000

Total Hours Paid, FTE, and Amount Paid for Positions: 20,540 10.000 1,070,000

Go To Save Validate Cancel Add Delete Close

Notes:

- 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.

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Notes:

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

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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

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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.

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

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

Notes:

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

CFR-4 Personal Services

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

Notes:

Calculation of FTEs

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

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

Notes:

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

CFR-4 Personal Services

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

Notes:

CFR-4A

Contracted Direct Care and Clinical

Provider Agency: 10000 - Any Agency
 Reporting Period: 1/1/2015 - 12/31/2015
 Submission Type: Full

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

State Agency: 4 - SE0 Program: [9100 (Y) - Preschool/Special Care over 2.5 hours] Site: [1111810 - Center (based 5 hour)(9100 Y)]

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

Position	Hours Paid	Amount Paid
228 - Teacher - Substitute	40	3,200
229 - Therapist - Speech	30	2,050

Total Hours Paid and Amount Paid for Positions: 70 5,250

Go To Save Validate Cancel Add Delete Close

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Notes:

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

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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.

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Notes:

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

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CFR-1 General Information

Line Item	ITEM DESCRIPTION	Cost Code	Value
SECTION A: GENERAL INFORMATION			
1	Program Type	00010	Clinic Treatment
2	Program Code (Program Code Index)	00010	2100 (00)
3	Program Site Identification Number	00050	1111062
4	Program/Site Name	00020	Burn Street Clinic
5	Program/Site Address (Line One)	00040	25 Burn St
6	Program/Site Address (Line Two)	00040	New York, NY 100031111
7a	Medicaid Provider Agreement Number (DMH only)	00060	
7b	National Provider ID Number (NPI Only)	00061	100627777
8	County Code (DMH Reports CI)	00080	31
9	Date Site Opened	00090	02/02/1992
10	Contract Capacity (DMAS, OPWDD and SED only)	00110	
11	Actual Capacity (DMH, OPWDD and SED only)	00110	305
12	Actual Open Program/Site Sites	00120	6,256
13	Units Of Service	00130	
14	Percent of UOS Units of Service (OPWDD only)	00130	
15	Program/Site Square Footage (DMAS, OPWDD and SED only)	00150	

Notes:

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

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

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

Notes:

- Starts on Page 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. 133

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.

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CFR-1

Expenses

Line	Item Description	Cost Code	Value
SECTION B - EXPENSES			
PERSONAL SERVICES			
14	Personal Services-Program Site 1, Program Admin	1 1999	374,500
17	Vacation Accruals-Program Site 1, Program Admin	1 2999	
FRINGE BENEFITS			
18	Mandated Fringe Benefits	1 3000	26,207
19	Non-Mandated Fringe Benefits	1 3006	48,901
20	Total Fringe Benefits (Sum Lines 18 & 19)	1 3999	105,208
OTHER THAN PERSONAL SERVICES (OTPS)			
21	Food	1 4010	
22	Repairs and Maintenance	1 4026	21,411
23	Utilities	1 4030	25,737
24	Transportation Related - Participant	1 4040	
25	Staff Travel	1 4050	1,205
26	Participant Incidentals	1 4056	4,894
27	Expensed Adaptive Equipment (DPV/EO and SED only)	1 4070	
28	Expensed Equipment	1 4080	
29	Sub-Contract Room Materials	1 4090	1,760
30	Participant Vouchers - Non-Contract	1 4100	
31	Participant Vouchers-Contract	1 4110	
32	Participant Fringe Benefits	1 4120	
33	Section 43 (S Services Assessment (DPV/EO only)	1 4130	
34	Staff Development	1 4140	3,620
35	Contracted Direct Care and Clinical Personal Services (from CFR-4)	1 4150	71,895
36	Supplies and Materials - Non-Household	1 4160	8,140
37	Household Supplies	1 4170	3,524
38	Telephone	1 4176	7,911
39	Insurance - General	1 4200	3,182
40	Other (Detail Payment)	1 4990	7,992
41	Total Other Than Personal Services (Sum Lines 21-40)	1 4999	160,411
EQUIPMENT - PROVIDER PAID			
42	Lease-Rental Vehicle	1 5010	1,000
43	Lease-Rental Equipment	1 5020	1,000
44	Depreciation - Vehicle	1 5040	
45	Depreciation - Equipment	1 5050	
46	Interest - Vehicle	1 5070	
47	Other (Detail Payment)	1 5090	
48	Total Equipment (Sum Lines 42-47)	1 5999	2,000
PROPERTY - PROVIDER PAID			
49	Lease-Rental - Real Property	1 6010	68,620
50	Leasehold/Leasehold Improvements	1 6020	
51	Depreciation - Building	1 6030	

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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.

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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)

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Notes:

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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.

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Notes:

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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.

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Notes:

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

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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.

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Notes:

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

- ❖ Line 39: Insurance General
 - OMH, SED, OPWDD and OASAS now require you to report only one figure on the Insurance General line. (OPWDD and OASAS no longer require itemized reporting of the different types of insurance).

Notes:

CFR-1
Expenses - CFR-1.3

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

Notes:

CFR-1

Expenses - Adjustments/Non-Allowable Costs

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

Notes:

Bad Debt Expense

- ❖ Bad Debt should be reported as an expense on schedule CFR-1, line 40 and/or CFR-2, line 4, Column 7. It must also be adjusted out of reported costs as a non-allowable expense on either schedule CFR-1, line 66 and/or CFR-2, line 8, Column 7. Refer to Section 8.0 of the CFR Manual for further information.

Notes:

CFR-1 Expenses – 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.

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Notes:

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NYS CFRS Software Line Details Box Example

The screenshot displays the 'SCHEDULE CFR - 1' interface. On the left, a list of expense lines is shown with columns for 'Line No.', 'ITEM DESCRIPTION', 'Cost Codes', and 'Value'. The 'OTHER FROM PERSONAL SERVICES (OTPS)' section is expanded, showing lines 21 through 41. Line 40 is highlighted. On the right, a 'CFRS - Line Details' pop-up window is open for line 40. It contains a 'Description' field with a list of pre-defined items and their values, and a 'Worksheet Total' of 7,650. Buttons for 'Add', 'Save', 'Delete', and 'Close' are visible at the bottom of the pop-up.

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Notes:

- Data entered in line details boxes are on pages 79-90 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.”

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

Provider Agency: 10000 - Any Agency SCHEDULE CFR - 1 Program/Site Data
 Reporting Period: 1/1/2015 - 12/31/2015
 Submission Type: Full Program: 0023 (80) - HCBS Group Day/Hab. Service [Int] of 23
 State Agency: 02 - QP/DCO Site: 153023 - HCBS Counseling Center (023190)

Line No.	ITEM DESCRIPTION	Cost Code	Value
36	Supplies and Material - NonHousehold	14100	113,294
37	Household Supplies	14130	
38	Telephone - Supplies	14190	21,663
39	Insurance - General	14200	37,818
40	Other (Detail Request)	14300	206,364
41	Total Other Than Personal Services (Sum Lines 21-40)	14300	629,139
EQUIPMENT - PROVIDER PAID			
42	Lease/Rental - Vehicle	15010	189,176
43	Lease/Rental - Equipment	15020	140
44	Depreciation - Vehicle	15040	62,743
45	Depreciation - Equipment	15050	36,636
46	Interest - Vehicle	15070	4,653
47	Other (Detail Request)	15090	
48	Total Equipment (Sum Lines 42-47)	15090	293,413
PROPERTY - PROVIDER PAID			
49	Lease/Rental - Real Property	16010	198,372
50	Leasehold/Leasehold Improvements	16020	21,687
51	Depreciation - Building	16030	60,199
52	Depreciation - Building L and Improvements	16040	490
53	Mortgage Capital Interest (Report MCFIA Bond Int. on Line 59)	16050	
54	Mortgage Expenses	16070	
55	Insurance - Property & Casualty	16080	66,478
56	Real Estate Fees	16090	
57	Interest on Capital Expenditures	16100	
58	Start-Up Expenses	16110	
59	MCFIA/CASNY Interest Expense	16120	
60	MCFIA/CASNY Administration Fees	16130	
61	Maintenance of Line of Fund & SSJ (Detail)	16140	
62	Other (Detail Request)	16390	
63	Total Property/Provider Paid (Sum of Lines 49-62)	16390	363,020
TOTALS			
64	Total Operating Costs (Sum lines 16, 17, 20, 61 minus 29)	19010	4,088,778
65	Ratio Value		0.057691
66	Agency Admin. Alloc. - Line 64 (line 6)	19050	452,233
67	Adjustments/Non-Allowable Costs (Detail Request)	19090	
68	Total Program Site Costs (Sum lines 20, 48, 63-65 minus 66)	19090	5,038,004
OPWDD Only - Informational			
68a	Other Than To/From Transportation Allocation	19100	
68b	To/From Transportation Allocation	19102	1,268,493
68c	CFR-1/DCO Contract Liability	19103	
68d	Program Administration Property	19104	

Go To... Save Validate Cancel Delete Close

Notes:

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

CFR-1 Expenses - CFR-1.4

Lines 68a & 68b: OPWDD Only
 Transportation Allocation

- ❖ If the agency provides to/from transportation services, then the transportation expenses as reported on programs 0670 and 0880 are allocated here, on line 68b

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.**

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Notes:

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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)

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Notes:

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CFR-1 Revenues

The screenshot shows the 'SCHEDULE CFR-1' window with the following details:

- Provider Agency: 10000 - Any Agency
- Reporting Period: 1/1/2015 - 12/31/2015
- Submission Type: Full
- State Agency: 1 - 0484
- Program: 2100 000 - Clinic Treatment
- Site: 1111002 - Burn Street Clinic (2100 00)

Line #	Item Description	Cost Codes	Value
SECTION C: REVENUES			
69	Participant Fees (Less SSI & SSA)	20010	8890
70	SSI and SSA	20020	
71	Home Based Public Assistance	20030	
72	Medicaid	20040	660,362
73	Medicare	20050	65,627
74	Other Third Parties (Detail Required)	20070	6,226
75	OPWDD Residential Room and Board/NYS OPIS	20080	
76	Transportation, Medicaid	20090	
77	Transportation, Other (Detail Required)	20100	
78	Subs. Contact Total	21070	
79	Federal Grants (Detail Required)	22040	
80	State Grants (Detail Required)	22030	
81	LIFE Income Total (DHE and OPWDD only)	22080	
82	State (BASIC, OPWDD), Food Revenue (EEO Only)	22140	
83	Gifts, Legacies, Bequests, Restricted Donations	22010	
84	Section 501(c)(1) 501(c) Funds	22020	
85	Interest/Dividend Income	22050	
86	Post Period Rate Adjustments	22060	
87	Excessive Teacher Turnover Prevention Grant (EEO only)	22100	
88	LEADS County Revenue (EEO only)	22110	
89	ABCD Revenue (School District to State)(EEO only)	22120	
90	Department of Health Chapter 608 Revenue (EEO only)	22130	
91	4800 Revenue (School District)(EEO only)	22140	
92	4410 Revenue (Preschool)(EEO only)	22150	
93	Net Direct Funding (State & LGU Funding only)	20110	1,438
94	Other Revenue (Detail Required)	22290	
95	Other Revenue (Sum Lines 92-94)	22297	771,522
GAAP ADJUSTMENTS TO REVENUE			
96	Participant Allowance	24010	
97	Uncollectible Accounts Receivable	24040	
98	Other (Detail Required)	24296	
99	Total GAAP Adjustments (Sum Lines 96-98)	24297	0
100	Net GAAP Revenues (Sum Lines 95-99)	24298	771,522
NON GAAP ADJUSTMENTS TO REVENUE			
101	Employ Contract Income	24050	
102	Contract LSE Income	24060	
103	Net Direct Funding	24070	
104	Other (Detail Required)	24080	
105	Total NON GAAP Adjustments (Sum Lines 101-104)	24097	0
106	101 to 104 - TO REVENUE (Sum Lines 91-105)	24099	
107	TOTAL NET REVENUES (Line 95 minus 106)	25099	771,522

Notes:

- Remember, expenses and revenues are reported on the accrual basis of accounting.
- After completing data entry, click "Save", "Close", "Go To" then "Go" to proceed.

CFR-1 Revenues - CFR-1.5

Line 69: Participant Fees

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

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.

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.

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Notes:

More on Medicaid Managed Care later in the presentation.

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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.

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Notes:

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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"

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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).

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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".

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Notes:

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CFR-2 Agency Fiscal Summary

Provider Agency: 10000 - Any Agency
Reporting Period: 1/1/2015 - 12/31/2015
Submission Type: Full

SCHEDULE CFR - 2 Agency Fiscal Summary

Schedule Data

Line	Item Description	Column Number	1	2	3	4	5	6	7
Code			AGENCY TOTALS	DAGAS TOTALS	DMH TOTALS	OPWDD TOTALS	SED TOTALS	SHARED TOTALS	OTHER TOTALS
EXPENSES									
1	Personal Services	31999	11,697,192	1,684,871	987,227	4,218,282	281,242	0	862,058
2	Vacation Leave Accounts	32999	187,122	18,762	2,842	4,29	7,863	0	198,999
3	fringe Benefits	33999	2,644,001	516,341	271,823	834,266	162,291	0	1,132,900
4	OTPS	34999	4,796,236	512,104	241,566	3,010,991	23,707	0	1,007,540
5	Equipment Provider Paid	35999	1,665,459	30,004	4,135	1,481,491	5,299	0	234,600
6	Property Provider Paid	36999	1,799,436	110,042	109,775	665,962	38,817	0	675,000
7	Not Agency Admin	38000	1,711,406	286,020	147,714	560,602	51,276	0	596,402
8	Adj. Non-Admin Costs	38030	1,624	0	1,900	0	0	0	600
9	Total Adj. Expenses	38099	24,289,081	3,132,884	1,772,812	10,970,581	619,361	0	7,798,642
REVENUES									
10	Gross Revenues	40999	24,350,006	3,243,796	1,787,567	10,988,132	546,214	0	7,791,647
11	GAAP Adj. to Revenue	42999	0	0	0	0	0	0	0
12	Net GAAP Revenues	44999	24,350,006	3,243,796	1,787,567	10,988,132	546,214	0	7,791,647

Go To... Save Validate Cancel Delete Close

Notes:

- Only column 7 is enterable.
- Data for columns 2 – 6 carries forward from DMH-1.
- Column 1 is calculated by the software (sum of columns 2 – 7).
- Column 1, lines 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.

Notes:

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

CFR-2 Agency Fiscal Summary

- ❖ Also reported in column 7:
 - Fund raising expenses and revenues (not netted)
 - Fund raising special events (may be netted)
 - Unrealized gains and losses
 - Management Services expenses provided to another provider agency on an ongoing basis
- ❖ Provider agency totals are reported in column 1.
- ❖ 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.

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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.

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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.

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Notes:

Page 78 of the sample.

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CFR-2 Reconciliation Statement - Expenses

Provider Agency: 10000 - Any Agency
Reporting Period: 1/1/2015 - 12/31/2015
Submission Type: Full

Reconciliation of Expenses Reconciliation of Revenues

ITEM DESCRIPTION	Value	RECONCILE
Total agency expenses from Financial Statements	24,260,240	
Adjustments:		
Subtractions:	1,600	
4,841		
Total Adjustments:	6,441	
Adjusted Financial Statement Expenses	24,266,681	
CFR-2, Col. 1, line 9	24,266,681	
CFR-2, Col. 1, line 8	1,604	
CFR-3, line 41	1,200	
Total CFR Expenses	24,269,085	
Difference	155	

Go To... Save Validate Cancel Delete Close

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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.

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CFR-2 Reconciliation Statement - Revenues

Provider Agency: 10000 - Any Agency
Reporting Period: 1/1/2015 - 12/31/2015
Submission Type: Full

Reconciliation of Expenses Reconciliation of Revenues

ITEM DESCRIPTION	Value	RECONCILE
Total agency Revenues from Financial Statements	43,321	
Adjustments:		
Subtractions:	0	
Total Adjustments:	43,321	
Adjusted Financial Statement Revenues	24,955,748	
Total agency Revenues from CFR-2, Col. 1, line 12	24,959,095	
Difference	346	

Go To... Save Validate Cancel Delete Close

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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.

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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.



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Notes:

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

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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).

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Notes:

Direct identification of specific expenses is the preferred method for charging expenses to various functions. Further, indirect costs are those activities or services that benefit more than one project or activity and may require to be allocated. In this case the allocation method must be: Reasonable, Consistent and Reviewed by Management. Some examples include Time Studies, Square Footage, Actual Use and Percentage of Direct Cost. Note, proper documentation should be retained regarding the methods used.

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CFR-3 Agency Administration

Provider Agency: 10000 - Any Agency
Reporting Period: 1/1/2015 - 12/31/2015
Submission Type: Full

SCHEDULE CFR - 3 Agency Administration

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

Line No.	ITEM DESCRIPTION	Cost Codes	Value
PERSONAL SERVICES			
1	Total Personal Services (From CFR 4, Agency Admin.)	11990	1,670,000
2	Unfunded Pension Accruals	12990	500
FRINGE BENEFITS			
3	Mandated Fringe Benefits	13001	250,000
4	Non-Mandated Fringe Benefits	13001	40,000
5	Total Fringe Benefits (Sum Lines 3-4)	13000	290,000
OTHER THAN PERSONAL SERVICES (OTFS)			
6	Auto/Lease	14200	150,000
7	Utilities	14210	3,000
8	Telephone	14220	5,000
9	Repairs and Maintenance	14021	10,000
10	Office Supplies and Postage	14101	1,000
11	Organizational Expenses	14200	0
12	Interest - Working Capital	14200	8,000
13	Expensed Equipment	14001	0
14	Contracted Personal Services	14101	33,000
15	Staff Travel	14201	5,170
16	Insurance - General	14201	1,000
17	Other (Detail Required)	14997	89,800
18	Total OTFS (Sum Lines 6-17)	14996	266,520

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Notes:

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

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CFR-3 Agency Administration

Provider Agency: 10000 - Any Agency
Reporting Period: 1/1/2015 - 12/31/2015
Submission Type: Full

SCHEDULE CFR - 3 Agency Administration

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

Line No.	ITEM DESCRIPTION	Cost Codes	Value
EQUIPMENT - PROVIDER PAID			
19	Lease/Financial - Vehicle	15011	0
20	Lease/Rental - Equipment	15000	0
21	Depreciation - Vehicle	15001	0
22	Depreciation - Equipment	15000	0
23	Interest - Vehicle	15011	0
24	Other (Detail Required)	15997	0
25	Total Equipment (Sum Lines 19-24)	15996	1,000
PROPERTY - PROVIDER PAID			
26	Lease/Financial - Real Property	16011	0
27	Leasehold/Leasehold Improvements	16021	0
28	Depreciation - Building	16001	1,740
29	Depreciation - Building, and Improvements	16000	12,640
30	Mortgage Interest	16001	0
31	Mortgage Expenses	16071	0
32	Insurance - Property & Casualty	16001	0
33	Real Estate Taxes	16091	0,950
34	Maintenance - Lease of Prem (LSU) only	16101	0
35	Interest on Capital Indebtedness	16101	0
36	Other (Detail Required)	16997	360
37	Total Property (Sum Lines 26-36)	16996	24,370
38	Parent Agency Administration Allocation	19010	0
39	County Video Cost Allocation (LSU Detail)	19000	0
40	Total Agency Administration (Sum Lines 1-2, 5, 19, 25, 37, 38, 39)	19000	1,712,600
41	Adjustments/Non-Mandated Costs (Detail Required)	19011	1,000
42	Net Agency Administration (Line 40 minus 41)	19990	1,711,600

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Notes:

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

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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

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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.
-

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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.

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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.
-

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CFR-3

Agency Administration – CFR-3.1

- ❖ Line 16: Insurance General
 - OMH, SED, OPWDD and OASAS now require you to report only one figure on the Insurance General line. (OPWDD and OASAS no longer require itemized reporting of the different types of insurance).

Notes:

CFR-3

Expenses – Other Lines

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

Notes:

CFR-3 Expenses – CFR-3.1

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

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Notes:

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CFR-3 Agency Administration

Florida Agency: 10000 - Airs Agency
Reporting Period: 1/1/2015 - 12/31/2015
Submission Type: Full

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

Line No.	ITEM DESCRIPTION	Cost Codes	Value
41 CALCULATION OF OPERATING COSTS			
41	DASAS Subtotal	19110	2,725,218
44	Other Subtotal	19120	1,312,096
45	CPUCO Subtotal	19130	6,762,375
46	SED Subtotal	19140	524,893
47	Shared Programs Subtotal	19150	0
48	Other Programs Subtotal	19160	5,982,240
49	Total Agency Operating Costs	19170	12,004,824
50 CALCULATION OF RATIO VALUE FACTOR			
50	Net Agency Administration (CFR 3.1, Line 42)	19999	1,711,406
51	Total Agency Operating Costs (CFR 3.1, Line 49)	19171	12,004,824
52	Ratio Value Factor (Line 50 divided by Line 51)	19180	0.092501
53 ALLOCATION OF AGENCY ADMINISTRATION USING RATIO VALUE			
53	DASAS Allocation (line 41 x line 52)	19210	266,220
54	Other Allocation (line 44 x line 52)	19220	147,744
55	CPUCO Allocation (line 45 x line 52)	19230	660,663
56	SED Allocation (line 46 x line 52)	19240	57,376
57	Shared Programs Allocation (line 47 x line 52)	19250	0
58	Other Programs Allocation (line 48 x line 52)	19260	595,475
59	Total Agency Administration (sum lines 53 - 58)	19270	1,711,406
60 CALCULATION OF ADJUSTED OPERATING COSTS			
60	DASAS Adjusted Subtotal	19310	2,725,218
61	Other Adjusted Subtotal	19320	1,312,096
62	CPUCO Adjusted Subtotal	19330	6,762,375
63	SED Adjusted Subtotal	19340	524,893
64	Shared Programs Adjusted Subtotal	19350	0
65 CALCULATION OF ADJUSTED RATIO VALUE FACTOR			
65	DASAS Ratio Value Factor (line 53 divided by line 60)	19410	0.097691
66	Other Ratio Value Factor (line 54 divided by line 61)	19420	0.097691
67	CPUCO Ratio Value Factor (line 55 divided by line 62)	19430	0.097691
68	SED Ratio Value Factor (line 56 divided by line 63)	19440	0.097691
69	Shared Programs Ratio Value Factor (line 57 divided by line 64)	19450	0.000000

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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.

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CFR-3
Ratio Value Allocation – CFR-3.2

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

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Notes:

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

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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.

211

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.

212

Agency Administration Worksheet For Abbreviated Filers

Provider Agency: 12345 - Family Agency
 Reporting Period: 1/1/2014 - 12/31/2014
 Submission Type: Abbreviated

Agency Administration Worksheet

Ratio Value:

Line No.	ITEM DESCRIPTION	Cost Codes	Value
■ CALCULATION OF OPERATING COSTS			
1	OAGAS Subtotal	19110	174,129
2	OHM Subtotal	19120	0
3	OPWDD Subtotal	19130	81,800
4	SED Subtotal	19140	0
5	Shared Programs Subtotal	19150	0
6	Other Programs Subtotal	19160	767,774
7	Total Agency Operating Costs	19170	1,023,703
■ CALCULATION OF RATIO VALUE FACTOR			
8	New Agency Administration	19999	10,000
9	Total Agency Operating Costs (Line 7)	19171	1,023,703
10	Ratio Value Factor (Line 8 divided by Line 9)	19180	0.260109
■ ALLOCATION OF AGENCY ADMINISTRATION USING RATIO VALUE			
11	OAGAS Allocation (line 1 x line 10)	19210	45,293
12	OHM Allocation (line 2 x line 10)	19220	0
13	OPWDD Allocation (line 3 x line 10)	19230	21,277
14	SED Allocation (line 4 x line 10)	19240	0
15	Shared Programs Allocation (line 5 x line 10)	19250	0
16	Other Programs Allocation (line 6 x line 10)	19260	199,704
17	Total Agency Administration (Line 11 - 16)	19270	266,274
■ CALCULATION OF ADJUSTED OPERATING COSTS			
18	OAGAS Adjusted Subtotal	19310	174,129
19	OHM Adjusted Subtotal	19320	0
20	OPWDD Adjusted Subtotal	19330	81,800
21	SED Adjusted Subtotal	19340	0
22	Shared Programs Adjusted Subtotal	19350	0
■ CALCULATION OF ADJUSTED RATIO VALUE FACTOR			
23	OAGAS Ratio Value Factor (line 11 divided by line 18)	19410	0.260109
24	OHM Ratio Value Factor (line 12 divided by line 18)	19420	0.000000
25	OPWDD Ratio Value Factor (line 13 divided by line 20)	19430	0.260109
26	SED Ratio Value Factor (line 14 divided by line 20)	19440	0.000000

Go To... Save Validate Cancel Delete Close

Notes:

- Not included in the sample.
- The ratio value override button has been removed. Agency administration must now be calculated using the ratio value 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.

Notes:

Agency Administration

Final Thoughts

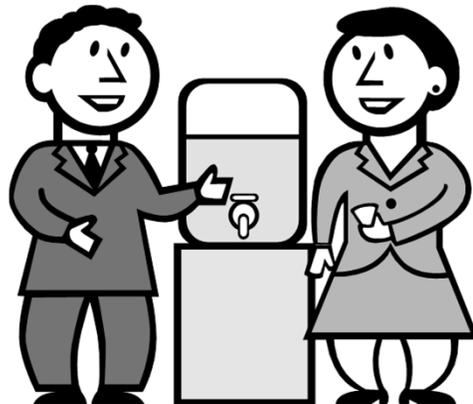
- ❖ For more information on the CFR-3 schedule, please see Section 15.0 of the CFR Manual.
- ❖ For more information on agency administration in general, please see Appendix I (Section 42.0) of the CFR Manual.
- ❖ Please refer to Appendix T for more information on how to calculate Agency Administration on an Abbreviated CFR.

217

Notes:

218

Let's take a Break!



219

Notes:

220

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.

221

Notes:

- Page 51 of the sample.
- Full, Abbreviated and Mini-Abbreviated CFRs only – Not required for Article 28 Abbreviated CFRs.
- Agency-wide schedule.
- Related Party Transactions: Detailed in Section 18.0 of the CFR Manual. Accounting standards require disclosure in the financial statements for some of these transactions.
- Related party transactions are also 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?

222

CFR-5

Transactions With Related Organizations/Individuals

Provider Agency: 10000 Any Agency
Reporting Period: 1/1/2015 - 12/31/2015
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, OMI, OPWDD and/or SED programs and/or agency administration? [Yes]

Question #2 During the reporting period were there any transactions with related organizations or individuals FROM WHICH the service provider received any financial aid/assistance TO WHICH the service provider provided financial and/or material support only to OASAS and OPWDD service providers? [Yes]

SECTION B | **SECTION C** | **SECTION D** | Click the "Add" button below to add a new to the list.
Please list all PAYMENTS TO related organizations and/or individuals below:

1	2	3	4	5	6	7	8	9
Line ID	Trans ID	Program/State affected matter (program/line item code) or subtransaction	Description of transaction	Name of related organization or individual	Relationship to provider*	Amount of transaction reported	Allowable costs	Adjustments to costs
11	1	2150 (05/11/1052)	leased space	Any Agency Inc.	G - Closely Affil.	68,620	67,620	1,000

Go To... Save Update Cancel Add Delete Close

223

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.

224

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).

225

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.

226

CFR-5 Transactions With Related Organizations/Individuals

Provider Agency: 10000 - Any Agency
 Reporting Period: 1/1/2015 - 12/31/2015
 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 DASH, DMH, GPWIDD and/or SED programs and/or agency administration? [Yes]

SECTION B: Question #2: During the reporting period were there any transactions with related organizations or individuals FROM WHICH the service provider received any financial aid/assistance TO WHICH the service provider provided financial aid/assistance (either only to DASH and GPWIDD service providers)? [Yes]

SECTION C: Question #3: For spaces lease/rental agreements listed in section B above, detail the related organization's/individual's allowable costs reported in section B. Allowable Costs column.

1	2	3	4	5	6	7	8	9
Line #	Transaction ID from Section B	Program/line affected and/or purpose with (code) or administration	Depreciation	Mortgage interest	Insurance	Property taxes	Other (specify)	Total allowable costs
100-1	2100.009/111090		41,820	14,000	5,500	6,500	0	67,820

CFR5 - Line Details

CFR5 Line Details

Enter Details for the Number:

For schedule: CFR-5

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

Description	Total Value

Worksheet Total: 0

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

227

Notes:

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

228

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

Provider Agency: 10000 - Any Agency
 Reporting Period: 1/1/2015 - 12/31/2015
 Submission Type: Full

SCHEDULE CFR - 1
 Program/State Data

State Agency: 1 - OHH
 Program: 2100 (00) - Clinic Treatment
 Sub: 1111002 - Burn Sheet Clinic (2100.00)

Line No.	ITEM DESCRIPTION	Cost	Value
36	Supplies and Materials - Non-Household	14160	8,740
37	Household Supplies	14170	3,524
38	Telephone	14190	7,911
39	Insurance - General	14200	3,888
40	Other (Detail Required)	14298	7,692
41	Total Other Than Personal Services (Sum Lines 21-40)	14299	160,411
EQUIPMENT - PROVIDER PAID			
42	Lease/Rental Vehicle	15010	1,000
43	Lease/Rental Equipment	15020	1,000
44	Depreciation - Vehicle	15040	
45	Depreciation - Equipment	15050	
46	Interest - Vehicle	15070	
47	Other (Detail Required)	15098	2,600
48	Total Equipment (Sum Lines 42-47)	15099	
PROPERTY - PROVIDER PAID			
49	Lease/Rental - Real Property	16010	68,607
50	Leasehold/Leasehold Improvements	16020	
51	Depreciation - Building	16030	
52	Depreciation - Building/Land Improvements	16040	
53	Mortgage/Cash Inps Interest (Specify MCFRA Bond Int. on Line 53)	16050	
54	Mortgage Expenses	16070	
55	Insurance - Property & Casualty	16080	99
56	Rent - Office - Term	16090	
57	Interest on Capital Subsidies	16100	
58	Start-Up Expenses	16110	
59	MCFRA/CASNY Assessment Expense	16120	
60	MCFRA/CASNY Administration Fees	16130	
61	Maintenance (i.e. Lease of Real Property)	16140	
62	Other (Detail Required)	16298	
63	Total Property/Provider Paid (Sum of Lines 49-62)	16299	69,618
TOTALS			
64	Total Operating Costs (Sum lines 16,17,20,41 minus 28)	19010	624,903
65	Ratio Value		0.029791
66	Agency Admin Alloc - (Line 64 times B)	19050	62,254
67	Adjustments/Non-Allowable Costs (Detail Required)	19030	3,000
67	Total Program/State Costs (Sum lines 29, 48, 63,65 minus 66)	19060	708,147
DPW/D Only - Informational			
68a	Other Than Tuition Transportation Allocation	19101	
68b	Tuition Transportation Allocation	19102	
68c	ICD (SD) Contract Liability	19103	
68d	Program Administration Property	19104	

CFRS Line Details
 CFRS Line Details
 Enter Details for line Number: 66
 For schedule: CFR - 1
 Default Blank Detail Value to: Zero N/A

Description: adjustment to lease
 Line #: 66
 Detail Value: 1,000

Worksheet Total: 1,000

Go To... Save Validate Cancel Delete Close

Notes:

- Pages 8 & 51 of the sample.
- Screen shot of \$1,000 adjustment to allowable costs from CFR-5, Section B entered on CFR-1, Line 66.
- After data entry for all tabs has been completed click "Save", "Close", "Go To" then "Go" to proceed.

CFR-5 Transactions With Related Organizations/Individuals

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

Notes:

CFR-5 Transactions With Related

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

SECTION B Question #2 During the reporting Period were there any transactions with related organizations or individuals FROM WHICH the service provider received any financial assistance (includes only to OASAS and OASAS service providers)? [Yes] [No]

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

Line #	Name of Related Party/Individual	Street address	City/State	Type of Financial Support/Aid	Funding To/From Amount
1	1	242 West 42nd St	New York		5,000

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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.

234

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.

235

Notes:

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

236

CFR-6

Governing Board and Compensation Summary

237

Notes:

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

238

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

239

Notes:

240

CFR-6 Governing Board and Compensation Summary

Provider Agency: 10000 - Any Agency
Reporting Period: 1/1/2015 - 12/31/2015
Submission Type: Full

SCHEDULE CFR - 6
Governing Board and Compensation Summary

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

Section 2: [Section 2] [Section 4] [Section 5] Click the "ADD" button below to add a row to the list.

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

Line #	Name	Position Title Code	Check the box for multiple positions	Amount paid	FTE	Annualized salary	Contracted payment amount	Total annualized salary and contracted payment	Fringe benefits	Other benefits*
1	Mary Reynolds	600 - Executive Director	<input type="checkbox"/>	225,000	1.000	225,000	0	225,000	60,700	1,200
2	Robert House	602 - Assistant Executive	<input type="checkbox"/>	195,000	1.000	195,000	0	195,000	52,650	0
3	Marlene Walker	210 - Psychologist	<input type="checkbox"/>	195,000	1.000	195,000	0	195,000	43,540	0
4	John P Morgan	521 - Utilization Reviewer	<input type="checkbox"/>	110,000	1.000	110,000	20,000	130,000	46,301	0
5	Shirley Madhany	604 - Director of Division	<input type="checkbox"/>	125,000	1.000	125,000	0	125,000	44,995	0
6	Robert H Smith	604 - Director of Division	<input type="checkbox"/>	125,000	1.000	125,000	0	125,000	42,647	0
7	Lewis Kowalsky	603 - Computer/Control	<input type="checkbox"/>	110,000	1.000	110,000	0	110,000	34,180	0
8	Doreen Steele	609 - Computer/Data/IT	<input checked="" type="checkbox"/>	75,500	0.950	90,000	0	90,000	29,703	0
9	Paul Ryan	521 - Utilization Reviewer	<input checked="" type="checkbox"/>	83,750	0.750	95,000	0	95,000	20,051	0

421

Notes:

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

242

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

Provider Agency: 10000 - Any Agency
Reporting Period: 1/1/2015 - 12/31/2015
Submission Type: Full

SCHEDULE CFR - 6
Governing Board and Compensation Summary

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

Section 2: [Section 2] [Section 4] [Section 5] Click the "ADD" button below to add a row to the list.

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

Line #	Name	Position Title Code	Check the box for multiple positions	Amount paid	FTE	Annualized salary	Contracted payment amount	Total annualized salary and contracted payment	Fringe benefits	Other benefits*
1	Mary Reynolds	600 - Executive Director	<input type="checkbox"/>	225,000	1.000	225,000	0	225,000	60,700	1,200
2	Robert House	602 - Assistant Executive	<input type="checkbox"/>	195,000	1.000	195,000	0	195,000	52,650	0
3	Marlene Walker	210 - Psychologist	<input type="checkbox"/>	195,000	1.000	195,000	0	195,000	43,540	0
4	John P Morgan	521 - Utilization Reviewer	<input type="checkbox"/>	110,000	1.000	110,000	20,000	130,000	46,301	0
5	Shirley Madhany	604 - Director of Division	<input type="checkbox"/>	125,000	1.000	125,000	0	125,000	44,995	0
6	Robert H Smith	604 - Director of Division	<input type="checkbox"/>	125,000	1.000	125,000	0	125,000	42,647	0
7	Lewis Kowalsky	603 - Computer/Control	<input type="checkbox"/>	110,000	1.000	110,000	0	110,000	34,180	0
8	Doreen Steele	609 - Computer/Data/IT	<input checked="" type="checkbox"/>	75,500	0.950	90,000	0	90,000	29,703	0
9	Paul Ryan	521 - Utilization Reviewer	<input checked="" type="checkbox"/>	83,750	0.750	95,000	0	95,000	20,051	0

CFRS - Line Details

CFRS Line Details

Enter Details for line Number: 1

For schedule: CFR 6 Section 3

Other benefits detail

Description	Detail Value
ADD Line	1,200

Worksheet Total: 1,200

423

Notes:

- Page 36 & 52 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.

244

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.

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Notes:

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CFR-6

Governing Board and Compensation Summary

Provider Agency: 10000 - Any Agency SCHEDULE CFR - 6 Governing Board and Compensation Summary
 Reporting Period: 1/1/2015 - 12/31/2015
 Submission Type: Full

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

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

COMPENSATION OF THE FIVE HIGHEST INDEPENDENT CONTRACTORS FOR PROFESSIONAL SERVICES
 List the five highest paid independent contractors (individual or firm) that received payments in excess of \$50,000.

Line #	Name	Type of service	Amount paid
1	Ed Nathan	2 - Medical	71,895

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

247

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.

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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".

Notes:

CFR-6

Governing Board and Compensation Summary

Provider Agency: 10000 - Any Agency
 Reporting Period: 1/1/2015 - 12/31/2015
 Submission Type: Full

SCHEDULE CFR - 6
 Governing Board and Compensation Summary

MEMBERS OF THE GOVERNING AUTHORITY
 Section 1: Do any members of your Agency also serve on the governing authority? If YES, provide detail of the employee name and 3-digit position title code. [Yes ->]

Section 2 | Section 3 | Section 4 | Section 5 |

Number of additional employees whose annualized salary and/or contracted payment amount is in excess of \$75,000: [0]

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

Notes:

➤ Item 5: Enter the number of additional employees making in excess of \$75,000 in annualized salary. If there are none enter zero.

➤ After data entry for all tabs has been completed click "Save", "Close", "Go To" then "Go" to proceed.

Changes for 2015

Any changes from the 2014 Manual to the 2015 Manual and forms are detailed in the 2015 CFR Transmittal Letter.



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

Notes:

➤ It is important to be mindful of the changes listed in the transmittal letter when completing the 2015 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 2015



Notes:

Executive Order 38

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

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 October 1, 2015.
- ❖ Medicaid fee for service revenues and Medicaid revenues received as part of Medicaid Managed Care should be tracked separately.

Notes:

More information will be provided when available.

Medicaid Managed Care

Effective reporting periods starting July 1, 2015.
 Revenue line Schedule CFR-1, line 72 (Medicaid) will be split into two lines:

- Line 72A will be Medicaid Fee for Service.
- Line 72B will be Medicaid Managed Care.

Revenue line Schedule DMH-1, line 18 (Medicaid) will be split into two lines:

- Line 18A will be Medicaid Fee for Service.
- Line 18B will be Medicaid Managed Care.

Revenue line Schedule DMH-2, line 17 (Medicaid) will be split into two lines:

- Line 17A will be Medicaid Fee for Service.
- Line 17B will be Medicaid Managed Care.

Medicaid Managed Care revenue will no longer be reported on the schedule CFR-1, 74; schedule DMH-1, line 20; and schedule DMH-2, line 19.

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Notes:

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General Changes for 2015

- ❖ The maximum state aid threshold for completing a Mini-Abbreviated CFR submission type has been increased from \$150,000 to \$250,000 consistent with the Non-Profit Revitalization Act principles. (For all other guidance regarding the completion of Mini-Abbreviated CFR, Refer to Section 2.0 of the CFR Manual).
- ❖ In Appendix R, the definition of position title code 202 Residence Worker and 317 Nurse - Registered has been amended.

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Notes:

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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.

Notes:

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

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.

Notes:

Important OASAS Notes

- New Program Codes:
- 0850 – Family Support Navigator
- 0950 – Peer Advocate
- 3600 – Residential Services
- 3920 – Youth Clubhouse
- 4080 – Support Services
- 4480 – HIV Early Intervention Services

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Notes:

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OASAS Changes for 2015

- ❖ 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>

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Notes:

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OASAS Future Changes

- ❖ Effective with the July 1, 2015 - June 30, 2016 and January 1, 2016 - December 31, 2016 fiscal reporting periods, OASAS will no longer require submission of mid-year state aid claims.
- ❖ Local contract funded providers should check with the funding LGU(s) as to their intra-year state aid claiming requirements.

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Notes:

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OMH-1 Units of Service by Program Site

Provider Agency: 10000 - Any Agency
 Reporting Period: 1/1/2015 - 12/31/2015
 Submission Type: Full

SCHEDULE OMH - 1

Units of Service by Program/Site

Program: [2100000 - Clinic Treatment] Site: [1111052 - Burn Street Clinic]

Line No.	TYPE OF SERVICE	WEIGHT FACTOR	TOTAL UNITS	WEIGHTED UNITS	SERVICE HOURS
01	Partial Hospitalization (2200)				
1	1. Regular				
2	2. Colateral				
3	3. Group Colateral				
4	4. Clinic				
02	Intensive Psychiatric Rehab (2320)				
5	5. Regular				
03	Clinic Treatment (2100)				
6	6. Service Days	1.00	250	6,250	
04	Continuing Day Treatment (1314)				
7	7. Half Day	0.50			
8	8. Full Day	1.00			
05	PHOS (2340) (2340) (0340)				
9	9. PHOS Unit	1.00			
06	Day Treatment (0200)				
10	10. Day Site Rehabilitation (0200)				
10	10. Staff Day	0.33			
11	11. Half Day & Pre-Admission Half Day Visits	0.50			
12	12. Full Day & Pre-Admission Full Day Visits	1.00			
13	13. Colateral, Home & Crisis Visits	0.33			
07	Other / Residential / Total				
14	14. All Other	1.00			
15	15. Residential (Patient Days)	1.00			
16	16. Total		6,250	6,250	0

Go To... Save Validate Cancel Delete Close

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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.

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OMH-1

Units of Service by Program Site

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

Notes:

- Page 69 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!

Notes:

Page 70 of the sample.

OMH-3 Client Information

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

Notes:

Page 71 of the sample.

OMH-4 Units of Service by Payor

Provider Agency: 10000 - Any Agency SCHEDULE OMH - 4 Units of Service by Payor
 Reporting Period: 1/1/2015 - 12/31/2015 By Program/Site
 Submission Type: Full

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

Units of Service by Payor by Program/Site

Line No.	ITEM DESCRIPTION	TOTAL VISITS	REVENUE EARNED BY PAYOR
Payor:			
1	Medicaid Only	892	
2	Medicaid Fee-for-Service Only	2,954	
3	Medicaid Managed Care	843	
4	Medicaid and Medicare	1,000	
5	Medicaid Managed Care and Medicare		
6	Medicaid and Other Private Insurance		
7	Medicaid Managed Care and Other Private Insurance		
8	Child Health Plan of Family Health Plan		19,330
9	Other Private Insurance	562	4,374
10	Participant Fees, Co-pay and Out-of-Pocket		
Uncompensated Care:			
11	Participant Fees, Not Including Co-pay	201	15,050
12	Third Party - Not Paid - Non-Covered Services	45	
13	Third Party - Not Paid - Non-Eligible Covered Staff		
14	Third Party - Not Paid - Non-Eligible Out of Network		
15	Total Visits (Sum of Lines 1-14)	6,199	
16	Visits Eligible for Uncompensated Care Reimbursement (Sum Lines 11-14)	346	
17	Uncompensated Care Visits (Line 16) as Percent of Total Visits (Line 15)	6	

Go To... Save V46Save Cancel Delete Close

Notes:

OMH-4

Units of Service by Payor

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

Notes:

Page 72 of the sample.

OMH-4

Units of Service by Payor

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

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.
- ❖ Schedule OMH-2 will be updated to track Medicaid Fee for Service units of service and Medicaid Managed Care units of service separately. (Effective July 1, 2015)

Notes:

Note, the line instructions for DMH-2, line 48 have been clarified in the CFR Manual.

OMH Changes for 2015

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

Notes:

OMH Changes for 2015 OMH Vocational Programs

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

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Notes:

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OMH Changes for 2015 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

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Notes:

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OMH Changes for 2015 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

Notes:

Program code 0340 will continue to exist as a valid OPWDD-Only program code for the 2015 reporting period.

OMH Changes for 2015 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)
 - 965 – Workforce Cola (OMH Only)
- ❖ 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.

Notes:

OPWDD-1

Schedule of Services-ICF/IIDs Only

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

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Notes:

Page 73 of the sample.

302

OPWDD-2

ICF/IID Medical Supplies

For all ICF/IID sites

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

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Notes:

Page 74 of the sample.

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OPWDD-5 Capital Schedule

NEW YORK STATE CONSOLIDATED FISCAL REPORT FOR THE PERIOD: July 1, 2014 TO June 30, 2015						SCHEDULE OPWDD-5 CAPITAL SCHEDULE
AGENCY NAME: Family Project Inc.		AGENCY CODE: 1000		Page _____		
PROGRAM CODE	LINE	COLUMN 1 REIMBURSEMENT PER DOH PROVIDED SCHEDULE	COLUMN 2 RELATIVE AMOUNT REPORTED ON CFR-1	COLUMN 3 CFR-1 LINE NUMBER	COLUMN 4 DIFFERENCE BETWEEN REIMBURSEMENT AND CFR-1	COLUMN 5 DETAIL OF COLUMNS 3
PROGRAM CODE	0231	LEADERENTIAL REAL PROPERTY	\$ 10,000	01	\$ 1,000	1,000
PROGRAM TYPE	0000	DEPRECIATION/DUPLICATION/PENALTAL		01		
OP COST #	0000	DEPRECIATION/IMPROVEMENTS/LANDSCAPE IMPROVEMENTS	\$ 10,000	0012	\$ 0,000	0,000
SITE ADDRESS Line Desc	30 Sun Street New York, NY	REPAIRS/MAINTENANCE		01		
SITE ADDRESS Line Desc		SHORT TERM LEASE INTEREST		01		
		OTHER LEASE INTEREST		01		
		START OF AMORTIZATION		01		
		DEPRECIATION FEE		01		
		OTHER AS REAL ESTATE TAXES		0012		
		PROPERTY TAX REPAIRS		0100		
		PROPERTY TAXES FEE		01		
		PROPERTY TAXES FEE		01		
PROGRAM CODE		LEADERENTIAL REAL PROPERTY		01		
PROGRAM TYPE		DEPRECIATION/DUPLICATION/PENALTAL		01		
OP COST #		DEPRECIATION/IMPROVEMENTS/LANDSCAPE IMPROVEMENTS		0012		
SITE ADDRESS Line Desc		REPAIRS/MAINTENANCE		01		
SITE ADDRESS Line Desc		SHORT TERM LEASE INTEREST		01		
		OTHER LEASE INTEREST		01		
		START OF AMORTIZATION		01		
		DEPRECIATION FEE		01		
		OTHER AS REAL ESTATE TAXES		0012		
		PROPERTY TAX REPAIRS		0100		
		PROPERTY TAXES FEE		01		
		PROPERTY TAXES FEE		01		

Notes:

- If the OPA site lists no property reimbursements for a program, then enter a zero in both column 1 and column 2. Completion of the OPWDD-5 is necessary to validate the submission.
- The expense listed in column 2 need not equal the expense listed on the line cited in column 3. Only that portion of the expense related the property payment is to be reported.
- Note that there is a new predefined entry to cover prior period property adjustments.

Important OPWDD Notes

Units of Service for Program Code 0231 – Supervised IRA

- ❖ Include units of service corresponding to all billed therapeutic leave days and retainer days on CFR-1, Line 13 under Program Code 0231. The units of service reported should include all actual units served (service days), plus all therapeutic leave days that were billed, plus all retainer days that were billed at the zero rate.
- ❖ Please refer the July 2014 New York State Medicaid Update that was sent to all Medicaid providers for a complete description of the policy and billing guidance relating to Supervised IRAs effective July 1, 2014.

Notes:

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.
- Reporting Supported Employment (0214) Units of Service.
- ❖ The definition of a unit of service changed on July 1, 2015. Please report monthly units of service for the first six months of the year on line 13 and report the new units of service (measured in quarter hours) for the last six months on line 14.

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Notes:

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OPWDD Changes for 2015

- ❖ The following program codes have been **added** to Appendix G of the CFR Manual:
0092, 0093, 0094, 0203 and 0300.
- ❖ The following program codes have been **deleted** from Appendix G of the CFR Manual:
0239, 0295, 0296, 0411, 0417, 0418, 0419, 6090, 7090 and 7091.

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Notes:

- 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.

316

OPWDD Changes for 2015

- ❖ The following program code descriptions have been **modified** in Appendix G of the CFR Manual:
 0090, 0209, 0214, 0221, 0225, 0226, 0227, 0231, 0241, 0260, 0410, 0421, 0422, 0423, 0424, 0425, 0426, 0427, 0428 and 1090.
- ❖ The following funding source code has been **added** to Appendix N of the CFR Manual:
 158 and 191.
- ❖ In Appendix R, the definition of position title codes 340 Behavioral Intervention Specialist 1 and 341 Behavioral Intervention Specialist 2 have been added.

Notes:

OPWDD Changes for 2015

- ❖ CFR-1, line 68d is now used for the program administration property portion of the amount reported on schedule CFR-1, line 63.
- ❖ CFR-1, line 94 has been amended to include a new predefined entry for People First Community Funding.

Notes:

OPWDD Changes for 2015

- Appendix FF OPWDD Allocation Methodologies for Specific Programs.
 - ❖ After expenses have been allocated to programs according to Appendix J, agencies may have to allocate expenses further in the case of Day Services for ICF residents or for site specific reporting. This new appendix deals with allocation methodologies for programs 0090, 0092, 0094 and 0231.

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Notes:

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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.

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Notes:

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SED-4

NEW YORK STATE
CONSOLIDATED FISCAL REPORT
FOR THE PERIOD: July 1, 2014 TO June 30, 2015

SCHEDULE SED-4
Related Service Capacity
Need and Productivity

Page 11

Agency Name: Any Agency
Agency Code: 9300
School Code: 0000000000
Program Code: 9300

Contact Person: Kelly Student
Phone Number: 212-352-1779 ext. 121

Column 1	Capacity				Need				Productivity		
	Column 2a	Column 2b	Column 2c	Column 2d	Column 4a	Column 4b	Column 4c	Column 4d	Column 4e	Column 5	Column 6
Related Service	Annual Unlabeled (Service Hours) (a) (Included to Program)	Annual Contracted Hours (b)	Program Hours (c) (Included to Program)	Annual Capacity of Related Service Time in Half-Hour Units (Column 2a + 2b + 2c)	Annual IEP Mandated (Individual) Services (see 811 Students IEPs)	Annual IEP Mandated (Group) Services (see 811 Students IEPs)	Average # of Students Served in Group (Column 4b) (divided by Column 4c)	Annual Related Services (Column 4d)	Annual IEP Mandated Half-Hour Related Services (Column 4e) (see Column 4a and 4d)	Annual IEP Mandated Half-Hour Related Services Provided (Column 5) (see 811 col 7b)	Percentage of Time Related Services Provided (Column 5) (divided by Column 6)
Speech Therapy	0.883	30	25	2,417.80	2,200.00	587.00	2.00	274	2,476.50	2,175.00	87.5004
Physical Therapy	0.899	0	25	2,137.40	2,137.40	170.00	2.00	125	2,140.00	1,977.00	92.5121
Occupational Therapy	0.223	0	25	26.40	26.40	0.00	0.00	0	26.40	47.00	76.2522
Counseling	0.000	0	25	0.00	0.00	0.00	0.00	0	0.00	0.00	0.0000
Skilled Nursing	0.000	0	25	0.00	0.00	0.00	0.00	0	0.00	0.00	0.0000
Other	0.000	0	25	0.00	0.00	0.00	0.00	0	0.00	0.00	0.0000

NY 900 Version 25.0 Date Updated: 10/15/2013 Document Control Number: 74422153 Assigned: 10/15/2013 Rev. May 2015 SED-4

Notes:

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

Notes:

SED Changes for 2015

- Changes in Reporting SEIT Units:
 - ❖ CFR-1: Unit of Service, Line 13: For SEIT Programs only (9135-9139): Data previously reported on this line will now be reported on the SED-1, Line 111. See Section 13.0.
 - ❖ SED-1: SEIT Mandated Units of Service: Report mandated units on Line 111. There will be a drop down box. Reported mandated units per county. See Section 32.0.
 - ❖ SED-1: SEIT Actual Units Provided, Line 115. There will be a drop down box. Enter the actual units provided by County served. See Section 32.0.

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Notes:

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SED Changes for 2015

- ❖ Appendix R - Registered Nurse – changed supervision requirement for SED programs
- ❖ Clarification has been added to CFR-4 Hours Paid instructions for SEIT programs.
- ❖ Clarification added to Appendix R for job codes 215 and 518 for SEIT programs.

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Notes:

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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.

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.

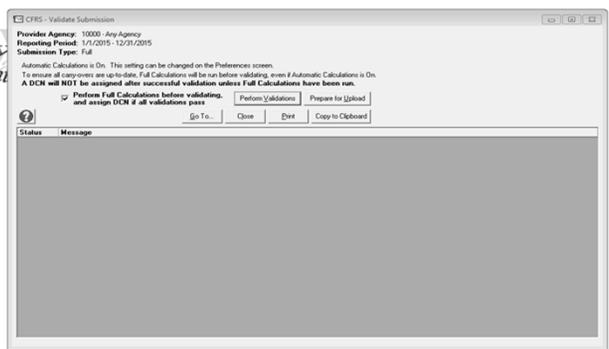
Validate Submission/Assign DCN



Notes:

Click "Validate Submission/Assign DCN" to proceed.

Validate Submission/Assign DCN



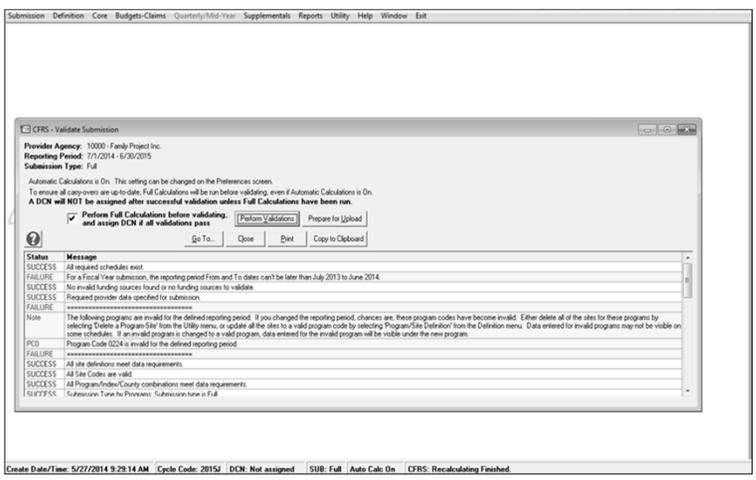
341

Notes:

Click "Perform Validations" to validate the entire submission.

342

Validate Submission/Assign DCN



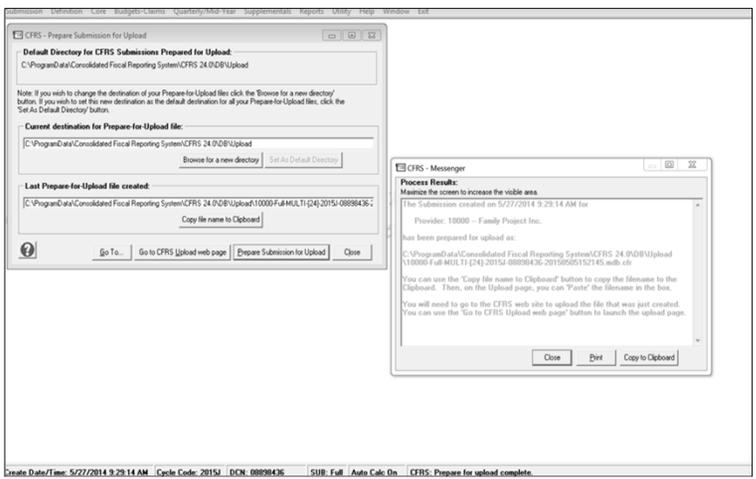
343

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.

344

Prepare for Upload



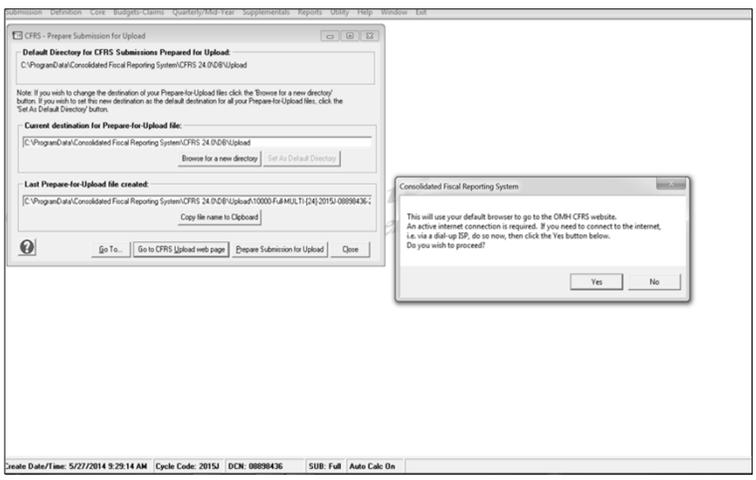
349

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."

350

Uploading a Submission



351

Notes:

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

352

Uploading a Submission

Office of Justice Programs

CFR Upload
(Required fields are in bold.)

Provider Agency Code: 0000
 Provider Name: CRESTWOOD CHILDREN'S CENTER

Last CFR, Budget, Quarterly/Year Uploaded: 12/30/2014 10:15:46 AM
 Type: Budget Reporting Period: 12/31/2014 - 12/31/2014 DCN: 5499810

Last Financial Statements Uploaded: 12/30/2014 9:06:20 AM
 Type: SFS CFR Reporting Period: 7/1/2013 - 6/30/2014 Financial Statement End Date: 6/30/2014

Type of document to upload:

- Completed CFR, Budget submission, Quarterly/Year claim or Estimated claim (upload file ending in .mdb.cf)
- Financial Statements (SFS, A-33) (SFS file)

This is a re-submission of a previous upload for the same reporting period.

Send me a confirmation/status email after successful upload or if errors occur
 Select the option before clicking the Upload button. Email delivery cannot be guaranteed.
 Email Address (separate multiple addresses with commas):

Transfer to: **Browse...**

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

Upload program:

Transfer program:

To be updated for another provider code or to start over, click the Reset button.

CFRS Home | [Upload](#) | [Reset](#) | [Help](#)

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Notes:

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

358

Uploading a Submission

Office of Mental Health

CFR Upload
(Required fields are in bold.)

Provider Agency Code: 0000
 Provider Name: CRESTWOOD CHILDREN'S CENTER

Last CFR, Budget, Quarterly/Year Uploaded: 12/30/2014 10:15:46 AM
 Type: Budget Reporting Period: 12/31/2014 - 12/31/2014 DCN: 5499810

Last Financial Statements Uploaded: 12/30/2014 9:06:20 AM
 Type: SFS CFR Reporting Period: 7/1/2013 - 6/30/2014 Financial Statement End Date: 6/30/2014

Type of document to upload:

- Completed CFR, Budget submission, Quarterly/Year claim or Estimated claim (upload file ending in .mdb.cf)
- Financial Statements (SFS, A-33) (SFS file)

This is a re-submission of a previous upload for the same reporting period.

Send me a confirmation/status email after successful upload or if errors occur
 Select the option before clicking the Upload button. Email delivery cannot be guaranteed.
 Email Address (separate multiple addresses with commas):

Transfer to: **Browse...**

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

Upload program:

Transfer program:

To be updated for another provider code or to start over, click the Reset button.

CFRS Home | [Upload](#) | [Reset](#) | [Help](#)

359

Notes:

Confirmation of upload

360

Reports and Printing



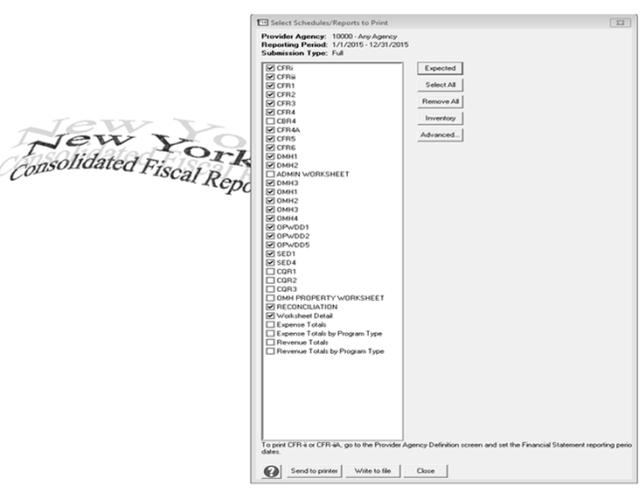
361

Notes:

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

362

Reports and Printing



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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.

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Utilities

365

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.

366

Utilities: Converting CFR-4 Detail to CBR-4

CBR-4	Program	Site	County
<input type="checkbox"/>	1111062 - 2760 000 Child Development		New York - 31
<input type="checkbox"/>	1111075 - 2050 000 Community Resilience, Children & Youth (C.R.Y.)		New York - 31
<input type="checkbox"/>	1111060 - 1760 000 Advocacy/Support Services		New York - 31
<input type="checkbox"/>	1111276 - 1760 000 Advocacy/Support Services		New York - 31

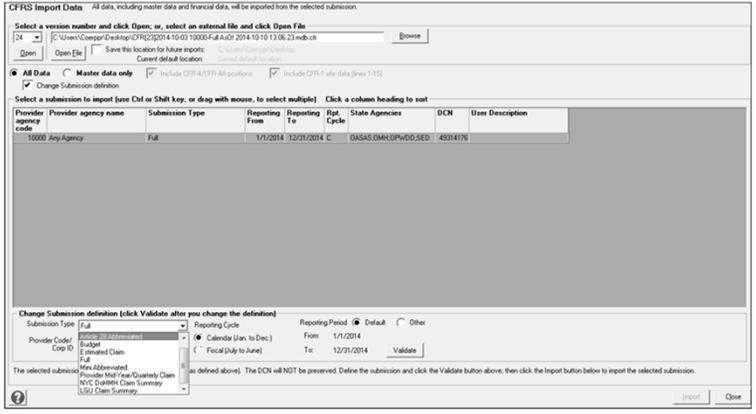
367

Notes:

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

368

Utilities: Importing Data



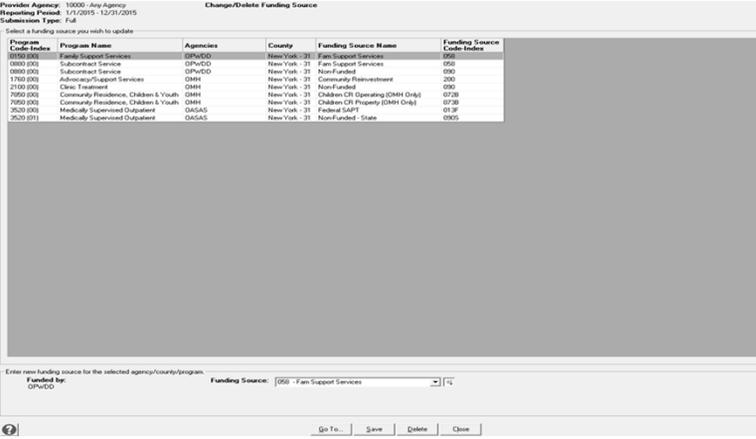
369

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.

370

Utilities: Change/Delete Funding Source



371

Notes:

372

Utilities: Update/Delete Agency Definition

373

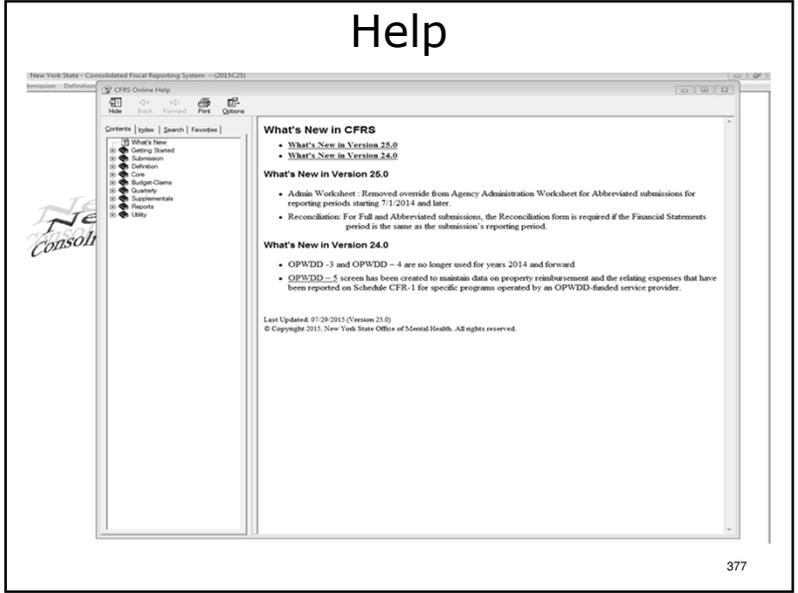
Notes:

Help

375

Notes:

Help



377

Notes:

378

Notice:

The remainder of the presentation is directed towards agencies that submit a Claiming Document. If your agency does not, then you may leave at this time.

379

Notes:

- Agencies that file a Claiming document include:
- Those receiving State Aid/Local Aid in the form of Net Deficit Funding
- Agencies that do not file a Claiming Document include:
- SED only providers
- OASAS/OMH/OPWDD providers operating only rate-based programs
- Some For-Profit providers

380

Time for a Break!



381

Notes:

382

State Aid

The Claiming Schedules !



383

Notes:

384

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.

385

Notes:

386

DMH-1 Program Fiscal Summary

Provider Agency: 10000 - Any Agency
Reporting Period: 1/1/2015 - 12/31/2015
Submission Type: Full

State Agency: 11 - DMH Program: 2100 (0) - Clinic Treatment

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	6,576
4	OPMIS Units of Service	00161	0
5	QMSAS Units of Service	00170	0
EXPENSES			
6	Personal Services	17010	572,548
7	Vacation Leave Accruals	17020	695
8	Engage Benefits	17030	16,293
9	Other Than Personal Services	17040	160,411
10	Equipment - Provider Paid	17050	2,450
11	Property - Provider Paid	17060	69,619
12	Agency Subventions	17080	67,024
13	Adjustments-Non-Allowable Costs	17090	1,000
14	Total Adjusted Expenses (Lines 6-13 Menu 1.3)	17099	781,140

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

387

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.

388

DMH-1 Program Fiscal Summary

Provider Agency: 10000 - Any Agency SCHEDULE DMH - 1 Program Fiscal Summary
 Reporting Period: 1/1/2015 - 12/31/2015
 Submission Type: Full

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

Line	ITEM DESCRIPTION	Cost Center	Value
REVENUES			
15	Participant Fees (Bes SSI and SSI)	20010	19,298
16	CO and SGA	20030	0
17	Home Based/Public Assistance	20030	0
18	Medical	20040	688,362
19	Medicare	20060	65,527
20	Other Third Parties	20070	4,278
21	OPu/CO Residential Room and Board/NYS OPTS	20080	0
22	Transportation, Medical	20090	0
23	Transportation, Other	20100	0
24	State Contract Total	20140	0
25	Federal Grants (Detail Required)	20140	0
26	State Grants (Detail Required)	20140	0
27	LTIIE Income Total (DMH and OPu/CO only)	20220	0
28	State (Detail Required - OPu/CO)	20240	0
29	Net Deficit Funding (State & USGJ Funding only)	20110	0
30	Other (Detail Required)	20230	1,400
31	Total Gross Revenues (Sum Lines 15-30)	20995	771,522

389

Notes:

390

DMH-1 Program Fiscal Summary

Provider Agency: 10000 - Any Agency SCHEDULE DMH - 1 Program Fiscal Summary
 Reporting Period: 1/1/2015 - 12/31/2015
 Submission Type: Full

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

Line	ITEM DESCRIPTION	Cost Center	Value
GAAP ADJUSTMENTS TO REVENUE			
32	Participant Absences	27010	0
33	Uncollectible Accounts Receivable	27040	0
34	Other (Detail Required)	27045	0
35	Total GAAP Adjustments (Sum Lines 32-34)	27045	0
36	Net GAAP Revenues (Sum 31 minus 35)	27025	771,522
NON GAAP ADJUSTMENTS TO REVENUE			
37	Exempt Contract Income	27050	0
38	Exempt LTIIE Income	27060	0
39	Net Deficit Funding	27070	0
40	Other (Detail Required)	27080	0
41	Total NON-GAAP Adjustments (Sum Lines 37-40)	27080	0
42	Subtotal Adj. to Revenue (Sum Lines 35 & 41)	27995	0
43	Total Net Revenues (Sum 31 Minus 42)	20995	771,522
44	Net Operating Cost (Sum Line 14 Minus 43)	29995	-3,427

391

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.

392

DMH-1 Program Fiscal Summary

393

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.

394

DMH-1 Program Fiscal Summary

395

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.

396

DMH-1 Program Fiscal Summary

397

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.

398

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.

399

Notes:

- Pages 53-58 of the sample.
- Full, Abbreviated & Article 28 CFRs only – not required for Mini-Abbreviated CFRs.

400

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.

401

Notes:

402

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.

403

Notes:

404

DMH-2

Aid to Localities/Direct Contract Summary

Provider Agency: 10000 - Any Agency SCHEDULE DMH - 2 Add To Localities/
 Reporting Period: 1/1/2015 - 12/31/2015 Direct Contract Summary
 Submission Type: Full

State Agency: [03ASAS] County: [New York - 31]
 Define a DMH Only Program: [Click] Program: [Select from list]

Expenses | Revenues | Adjustments to Revenues | Deficit Funding

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

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

405

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.

406

DMH-2

Aid to Localities/Direct Contract Summary

Provider Agency: 10000 - Any Agency SCHEDULE DMH - 2 Add To Localities/
 Reporting Period: 1/1/2015 - 12/31/2015 Direct Contract Summary
 Submission Type: Full

State Agency: [03ASAS] County: [New York - 31]
 Define a DMH Only Program: [Click] Program: [2630 (6) - Medically Supervised Outpatient]

Expenses | Revenues | Adjustments to Revenues | Deficit Funding

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

Line No.	ITEM DESCRIPTION	Cost Code	Method	Value
1	Accounting Method			
2	State Contract Number/LGU Contract Number - State	00200	COASIS2	
3	Program Type	00072	Medically Supervised Outpatient	
4	Program Code (Program Code Index)	00012	(703) (00)	
EXPENSES				
5	Personal Services	18010		443,076
6	Vacation Leave Accruals	18020		6
7	Fringe Benefits	18030		109,841
8	Other Than Personal Services (OTPS)	18040		217,081
9	Equipment - Provider Paid	18050		4,500
10	Property - Provider Paid	18060		37,842
11	Agency Administration	18080		75,000
12	Adjustments/Non-Allocable Costs (Detail Required)	18090		58
13	Total Adjusted Expenses (Lines 5-11 Minus 12)	18999		919,000

407

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.

408

DMH-2 Aid to Localities/Direct Contract Summary

Provider Agency: 10000 - Any Agency SCHEDULE DMH - 2 Aid To Localities/
 Reporting Period: 1/1/2015 - 12/31/2015 Direct Contract
 Submission Type: Full Summary

State Agency: [3 - GASAS] County: [New York - 33] [F1] [F2]
 Define a DMH Only Program -> [Click] Program: [520 (00) - Medically Supervised Outpatient] [F1] [F2]

Expenses | Revenues | Adjustments to Revenues | Deficit Funding

Contract Type: Direct Contract (Contract directly with a State Agency (GASAS/DMU/OPwOD))
 Local Contract (Contract through approval letter with a county)

Line No.	ITEM DESCRIPTION	Cost Center	Value
1	Accounting Method	Headline	
2	State Contract Number (LGG) Contract Number - State	000000	0.000000
3	Program Type	000072	Medically Supervised Outpatient
4	Program Code (Program Code Index)	000012	520 (00)
EXPENSES			441,000.00
5	Personal Services	180100	441,000.00
6	Vacation Leave Accrual	180200	0.00
7	Sringe Benefits	180300	101,841.00
8	Other Than Personal Services (OTPS)	180400	217,099.00
9	Equipment - Provider Paid	180500	6,000.00
10	Property - Provider Paid	180600	77,542.00
11	Agency Administration	180800	76,000.00
12	Adjustments Non-Allowable Costs (Detail Request)	180900	0.00
13	Total Adjusted Expenses (Sum Lines 5-13)	189900	919,000.00

CFRS - Line Details

CFRS Line Details

Enter Details for line number: 12

For schedule: DMH - 2

Detail Blank Total Value to: Zero N/A

Description	Detail Value
Worksheet Total: 0	

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

409

Notes:

- Remember to add the detail in the Line Details Box for those lines with an asterisk next to the line number or else a failure will occur during the submission validation process.
- After data entry, click "Save" or switch tabs to proceed.

410

DMH-2 Aid to Localities/Direct Contract Summary

Provider Agency: 10000 - Any Agency SCHEDULE DMH - 2 Aid To Localities/
 Reporting Period: 1/1/2015 - 12/31/2015 Direct Contract
 Submission Type: Full Summary

State Agency: [3 - GASAS] County: [New York - 33] [F1] [F2]
 Define a DMH Only Program -> [Click] Program: [520 (00) - Medically Supervised Outpatient] [F1] [F2]

Expenses | Revenues | Adjustments to Revenues | Deficit Funding

Line No.	ITEM DESCRIPTION	Cost Center	Value
REVENUES			919,000.00
14	Participant Fees (Item 551 & 554)	400100	0.00
15	SSI & SSI	400200	0.00
16	Home Based Public Assistance	400300	0.00
17	Medicaid	400400	276,390.00
18	Medicare	400500	0.00
19	Other Third Parties	400600	198,120.00
20	OPwOD Residential Room and Board/NYS OTPS	400800	0.00
21	Transportation, Medicaid	400900	0.00
22	Transportation, Other	401000	0.00
23	State Contract Total	401400	0.00
24	Federal Grants (Detail Request)	401500	0.00
25	State Grants (Detail Request)	401900	0.00
26	LTC Income Loss (DMH and OPwOD only)	402000	0.00
27	SNAP (GASAS, OPwOD)	402400	0.00
28	Net Deficit Funding (State & LGG) Funding only	401100	436,363.00
29	Other (Detail Request)	402300	0.00
30	Total Gross Revenues (Sum Lines 14-29)	400000	919,000.00

411

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.

412

DMH-2 Aid to Localities/Direct Contract Summary

Provider Agency: 10000 - Any Agency SCHEDULE DMH - 2 Aid To Localities/
 Reporting Period: 1/1/2015 - 12/31/2015 Direct Contract
 Submission Type: Full Summary

State Agency: 37 - OASAS County: New York - 31 %
 Define a DMH Only Program -> Click Program: 9520 (00) - Medically Supervised Outpatient %

Expenses | Revenues | Adjustments to Revenues | Deficit Funding

Line No.	ITEM DESCRIPTION	Cost Codes	Value
GAAP ADJUSTMENTS TO REVENUE			
31	Participant Absences	47015	0
32	Unreimbursable Accounts Receivable	47045	0
33	Other (Detail Required)	47045	0
34	Total GAAP Adjustments (Sum Lines 31-33)	47045	0
35	Net GAAP Revenues (Line 30 minus 34)	47025	913,000
NON GAAP ADJUSTMENTS TO REVENUE			
36	Local Contract Income	47055	0
37	Local LTI Income	47055	0
38	Net Deficit Funding	47070	426,300
39	Other (Detail Required)	47090	0
40	Total NON GAAP Adjustments (Sum Lines 36-39)	47090	426,300
41	Subtotal Aid to Revenues (Sum Lines 35 & 40)	47095	426,300
42	Total Net Revenues (Line 35 minus 41)	48095	492,634
43	Net Operating Cost (Sum Lines 42)	49995	426,300

413

Notes:

414

DMH-2 Aid to Localities/Direct Contract Summary

Provider Agency: 10000 - Any Agency SCHEDULE DMH - 2 Aid To Localities/
 Reporting Period: 1/1/2015 - 12/31/2015 Direct Contract
 Submission Type: Full Summary

State Agency: 37 - OASAS County: New York - 31 %
 Define a DMH Only Program -> Click Program: 9520 (00) - Medically Supervised Outpatient %

Expenses | Revenues | Adjustments to Revenues | Deficit Funding

Line No.	ITEM DESCRIPTION	Cost Codes	Value
44	State Share	60010	160,300
45	Local Government Share	60020	0
46	Service Provider Share (Voluntary Contributions)	60030	0
47	Total Approved Deficit Funding (Sum Lines 44-46)	60040	426,300
48	Non-Funded	60040	0
49	Total Deficit Funding (Sum Lines 47-48)	60995	426,300

415

Notes:

- 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 – For OMH only: This is the surplus or deficit of funding over expenses. (DMH-2 line 43 less line 47)
- Line 49 total net deficit, must match line 43

416

DMH-2

Aid to Localities/Direct Contract Summary

Provider Agency: 10000 - Any Agency SCHEDULE DMH - 2 Aid To Localities/
 Reporting Period: 1/1/2015 - 12/31/2015 Direct Contract
 Submission Type: Full Summary

State Agency: 3 - OASAS County: New York - 31
 Define a DMH Only Program -> [Click] Program: 3520 (04) - Medically Supervised Outpatient

Expenses | Revenues | Adjustments to Revenues | Deficit Funding

Line No.	ITEM DESCRIPTION	Cost Codes	Value
44	State Share	600100	436,369
45	Local Government Share	600200	0
46	Service Provider Share (Charitable Contributions)	600300	0
47	Total Approved Deficit Funding (Sum lines 44 - 46)	600000	436,369
48	Total Deficit	600400	0
49	Total Deficit Funding (Sum Lines 47-48)	600999	436,369

Define DMH Only Program

3 - OASAS

Please select a program: 3520 - Medically Supervised Outpatient (OASAS)

Please enter the index: 001

Close Save

417

Notes:

- The "Define a DMH Only Program" button is used when a program reported in 1 column in the core schedules needs to be split into 2 or more columns on DMH-2.
- This function is only used by OASAS & OMH.
- Click "Define a DMH Only Program."
- Select a program from the dropdown box.
- Add a new, different program code index and click "Save."

418

DMH-2

Aid to Localities/Direct Contract Summary

Provider Agency: 10000 - Any Agency SCHEDULE DMH - 2 Aid To Localities/
 Reporting Period: 1/1/2015 - 12/31/2015 Direct Contract
 Submission Type: Full Summary

State Agency: 3 - OASAS County: New York - 31
 Define a DMH Only Program -> [Click] Program: 3520 (04) - Medically Supervised Outpatient

Expenses | Revenues | Adjustments to Revenues | Deficit Funding

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

Line No.	ITEM DESCRIPTION	Cost Codes	Value
1	Accounting Method	000000	
2	State Contract Number/ISU Contract Number	000122	
3	Program Line	000122	
4	Program Code (Program Code Index)	000122	
5	EXPENSE S	3520 (04)	
6	Personal Services	100100	
7	Vacation Leave Accruals	100200	
8	Other Than Personal Services (OTPS)	100300	
9	Equipment - Provider Paid	100400	
10	Property - Provider Paid	100500	
11	Agency Administration	100600	
12	Adjustments/Non-Allowable Costs (Detail Required)	100700	
13	Total Adjusted Expenses (Lines 6-11 Minus 12)	100999	0

419

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.

420

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.

421

Notes:

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

422

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.

423

Notes:

Within OMH schedules, agency administration may be distributed between programs using the allocation methodology used in your agency's approved budget. However, the total agency administration expense reported on the DMH-2 cannot exceed the amount formulated on the CFR-2, column 3, line 7.

424

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.

425

Notes:

426

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.

427

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.

428

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.

429

Notes:

Horizontal lines for taking notes.

430

DMH-3

Aid to Localities and Direct Contracts Funding Source Summary

Provider Agency: 10000 - Any Agency
 Reporting Period: 1/1/2015 - 12/31/2015
 Submission Type: Full

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

State Agency: 31-04545 County: New York - 31 Program: 2020 (00) - Mentally Suppressed Outpatient

Funding Source Summary | Statistics | Summary Totals

Funding Source: 0000 - Non-Federal - State

Line No.	ITEM DESCRIPTION	Amount
1	Accounting Method	
2	Program Type	
3	Program Code (Program Code Index)	00073
4	Person Check	00013
5	FUNDING SOURCE CODE	
6	Number Periods (months)	00000
7	Number Units of Service	00000
8	Total Allowed Expenses	50000
9	Less: Applied Non-Finances	61000
10	Net Operating Costs	62000
11	Contract Number (Data A/G)	00001

Contract Type: Direct Contract (Contract Awarded with a State Agency (SASAS) Order (DMH))
 Local Contract (Contract through separate bid with a county)

Program Totals for County

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

431

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.

Horizontal line for notes.

432

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

The screenshot shows the 'Funding Source Summary' screen for DMH-3. The 'Funding Source' is currently set to '0130 - Federal SAPI'. A dialog box titled 'Change Funding Source' is open, prompting the user to 'Please select the new Funding Source.' The dialog lists several options: '0130 - Federal SAPI', '0130 - Federal SAPI - Previously Entered', '0130 - Federal Categorical', '0130 - Federal Categorical - Previously Entered', '0134 - Mental Hygiene Program Fund - State', and '0100 - Non-Funded - State'. The '0130 - Federal SAPI' option is currently selected.

Line No.	ITEM DESCRIPTION	Cost Codes	Value
1	Accounting Method	00000	Medicaid
2	Program Type	00072	Medically Supervised
3	Program Code (Program Code Index)	00013	300100
4	Phase Check		
5	FUNDING SOURCE CODE	00000	Federal SAPI
6	Number Agency Second Month	00000	
11	Number Units of Service	00200	15,124
12	Total Adjusted Expenses	00999	310,000
13	Less Applied Net Revenue	61999	452,634
14	Net Operating Costs	62999	436,306
15	Contract Number (State/GU) - State	00201	0104532

433

Notes:

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

434

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

The screenshot shows the 'Funding Source Summary' screen for DMH-3. The 'Funding Source' is currently set to '0130 - Federal SAPI'. A dialog box titled 'Change County' is open, prompting the user to 'Please select the new County.' The dialog shows a dropdown menu with 'New York - 31' selected.

Line No.	ITEM DESCRIPTION	Cost Codes	Value
1	Accounting Method	00000	Medicaid
2	Program Type	00072	Medically Supervised
3	Program Code (Program Code Index)	00013	300100
4	Phase Check		
5	FUNDING SOURCE CODE	00000	Federal SAPI
6	Number Agency Second Month	00000	
11	Number Units of Service	00200	15,124
12	Total Adjusted Expenses	00999	310,000
13	Less Applied Net Revenue	61999	452,634
14	Net Operating Costs	62999	436,306
15	Contract Number (State/GU) - State	00201	0104532

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Notes:

If a county code needs to be changed use the "Change County" button.

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

Provider Agency: 10000 - Any Agency
 Reporting Period: 1/1/2015 - 12/31/2015
 Submission Type: Full

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

State Agency: 1 - DMH
 County: New York - 31
 Program: 7050 (00) - Community Residence, Children's

Funding Source: 0720 - Children CR Operating (DMH Orig)

Line No.	ITEM DESCRIPTION	Cost Codes	Value	Program Totals for County
1	Accounting Method	Modified		0
2	Program Type	80073 - Community Residence		
3	Program Code (Program Code Index)	80013 - 7050 (00)		
4	Phase Code			
5	FUNDING SOURCE CODE	Children CR Operating		
10	Number Persons Served/Month	80250	300	300
11	Number Units of Service	80250	3,750	3,750
12	Total Adjusted Expenses	80999	852,172	852,495
13	Less Applied Net Revenue	81999	(96,346)	934,209
14	Net Operating Costs	82999	4,774	4,774
15	Contract Number (Status) - State	80201 - (00000)		

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

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

Notes:

First of 2 funding codes in 1 program.

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

Provider Agency: 10000 - Any Agency
 Reporting Period: 1/1/2015 - 12/31/2015
 Submission Type: Full

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

State Agency: 1 - DMH
 County: New York - 31
 Program: 7050 (00) - Community Residence, Children's

Funding Source: 0720 - Children CR Property (DMH Orig)

Line No.	ITEM DESCRIPTION	Cost Codes	Value	Program Totals for County
1	Accounting Method	Modified		0
2	Program Type	80073 - Community Residence		
3	Program Code (Program Code Index)	80013 - 7050 (00)		
4	Phase Code			
5	FUNDING SOURCE CODE	Children CR Property		
10	Number Persons Served/Month	80250	0	300
11	Number Units of Service	80250	0	3,750
12	Total Adjusted Expenses	80999	37,313	852,495
13	Less Applied Net Revenue	81999	(37,313)	934,209
14	Net Operating Costs	82999	0	4,774
15	Contract Number (Status) - State	80201 - (00000)		

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

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

Notes:

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

DMH-3

Aid to Localities and Direct Contracts Funding Source Summary

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

Notes:

- Pages 65-68 of the sample.
- All CFR types.

DMH-3

Aid to Localities and Direct Contracts Funding Source Summary

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

Notes:

DMH-3

Aid to Localities and Direct Contracts Funding Source Summary

For each funding source enter:

- ❖ Persons served per 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.

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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.

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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	Equals	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

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Notes:

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Got all that?



449

Notes:

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Any Questions?



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Notes:

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We're Done!



Thank you for attending
2015 CFR Training

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