NEW YORK STATE OF OPPORTUNITY.

Consolidated Budget Reporting System Interagency Committee

Consolidated Budget Reporting and Claiming Manual

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Office of Mental Health

Office for People With Developmental Disabilities

Office of Alcoholism and Substance Abuse

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Introduction

The Consolidated Fiscal Reporting System (CFRS) is a single, standardized fiscal reporting system used by all organizations receiving funding from the following New York State (NYS) Agencies:

- The NYS Office of Alcoholism and Substance Abuse Services (OASAS),
- The NYS Office of Mental Health (OMH),
- The NYS Office for People with Developmental Disabilities (OPWDD), and
- The State Education Department (SED).

The CFRS is also used by Local Governmental Units (LGUs) that operate and/or fund mental hygiene services.

Funding may be provided through prices, rates, fees and/or Aid to Localities (State Aid). This manual will focus on the State Aid budgeting and claiming aspects of the CFRS. Cost reporting policies and procedures are not included in this manual and can be found in the Consolidated Fiscal Reporting and Claiming Manual.

Throughout this manual OASAS, OMH, and OPWDD will be referred to as the DMH State Agencies unless specifically identified.

The CFRS consists of the following components and associated documents and forms:

CFRS Component	Document Name	Document Acronym
Budgeting	Consolidated Budget Report	CBR
Intra-Year Claiming (Mid-Year, Quarterly, Monthly, etc.)	Agency Quarterly Fiscal Summary NYC Quarterly Fiscal Summary (NYC Department of Health & Mental Hygiene only) LGU Fiscal Summary	CQR-1 CQR-2 CQR-3
Year-End Cost Report (Includes Consolidated Claim Report listed below)	Consolidated Fiscal Report	CFR
Year-End Claiming	Consolidated Claim Report NYC Quarterly Fiscal Summary (NYC Department of Health & Mental Hygiene only) LGU Fiscal Summary (Non-NYC LGUs only)	CCR CQR-2 CQR-3

The information contained in this manual documents and explains procedures and step-by-step instructions for fulfilling fiscal reporting requirements related to the receipt of State Aid in the CFRS.

CONTACTS

If any further explanation is needed, the following persons may be contacted:

For Budgeting:

Bureau of Budget Management (518) 485-2193
Office of Alcoholism and Substance Abuse Services
1450 Western Avenue
Albany, New York 12203-3526

Community Budget and Financial Management (518) 474-5968
Office of Mental Health
44 Holland Avenue
Albany, New York 12229

Ms. Elizabeth Baker (518) 402-4321
Office for People with Developmental Disabilities
44 Holland Avenue
Albany, New York 12229

For Claiming:

Bureau of Provider Monitoring and Funding (518) 457-5553
Office of Alcoholism and Substance Abuse Services
1450 Western Avenue
Albany, New York 12203-3526

Bureau of Contract and Claims (518) 473-7885
Office of Mental Health
44 Holland Avenue
Albany, New York 12229

Bureau of Community Funding (518) 402-4248
Office for People with Developmental Disabilities
44 Holland Avenue – 3rd Floor
Albany, New York 12229

RESOURCES

Manuals

Consolidated Budget Reporting and Claiming Manual (CBR Manual)

http://www.omh.ny.gov/omhweb/cbr/

Consolidated Fiscal Reporting and Claiming Manual (CFR Manual)

http://www.oms.nysed.gov/rsu/Manuals_Forms/Manuals/CFRManual/home.html

Forms

Consolidated Budget Report (CBR)

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

Consolidated Quarterly Reports (CQR-1, CQR-2 and CQR-3)

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

Consolidated Fiscal Report

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

CFR Extension Requests

http://www.oms.nysed.gov/rsu/Manuals_Forms/Manuals/CFRManual/home.html

New York State CFR Software

https://www.omh.ny.gov/omhweb/cfrsweb/Default.asp

Phone: 1-800-HELP-NYS
(1-800-435-7697)

Email: HelpDesk@omh.ny.gov

Interagency CFRS Training

http://www.omh.ny.gov/omhweb/finance/train.htm

In order for the DMH State Agencies to adequately process the Consolidated Budget Report (CBR), intra-year claims (CQRs), and Consolidated Claiming Report (CCR), standardized procedures must be followed in preparing the applicable reports.

General Instructions

1. In accordance with the instructions contained in this manual, CBRs, CQRs and CCRs must be completed including schedules for each DMH State Agency providing Aid to Localities (State Aid) funding to the service provider. Aid to Localities funding may be provided directly to the service provider through a contract with the funding DMH State Agency(ies) or through a contract with the Local Governmental Unit (LGU) by means of the County Approval Letter process.

2. The same array of programs reported on an approved CBR must also be included on the CQR, CCR and CFR, and for Article 28 Hospitals, the Institutional Cost Report (ICR). If a provider reports a program discretely on an approved CBR, that program must also be reported discretely on all other fiscal documents submitted to the DMH State Agency and the Department of Health. For example, providers may not report a case management program's expenses and revenues as a discrete program on one document, but include those same revenue and expenses as part of a clinic treatment program on a different document. Programs should only be reported discretely if they are operated as individual programs and are not part of a larger program.

3. Service providers receiving funding from more than one County LGU must complete separate CBRs, CQRs and the DMH-2, and DMH-3 schedules in the CCR for each county. Costs will be distributed between each county based on units of service or percentages approved by the funding DMH State Agency(ies).

4. A DMH State Agency's portion of a shared program is reported on the *same* CBR, CQR and CCR schedules with programs funded solely by that DMH State Agency. An example of a shared program is LGU Administration (program code 0890). Additionally, fiscal information for shared programs must be submitted to each State agency associated with the funding of that shared program.

5. Section 41.47(k) of the Mental Hygiene law specifies that any county that receives Community Support Services (CSS) funding and which has a population of less than 100,000 or which has total program expenditures for mentally ill persons equal to or less than $500,000 in a local fiscal year shall be permitted flexibility in regard to the commingling of funds. Any county that meets at least one of these two criteria, and has OMH programs funded through both CSS and LA, does not have to treat each funding source as a separate program.

6. For LGU-operated service providers, the accounting entity is determined by the New York State Office of the State Comptroller according to categories contained in the Unified System of Accounts for Counties (USAC).

7. It is the responsibility of LGUs to ensure that local contract funded service providers:

   i. have the appropriate fiscal record keeping expertise to record and report expenditures and revenues in accordance with the instructions, policies and practices contained in this manual and related resources, and

   ii. fiscal reporting is accomplished in a consistent and timely manner.

Documents completed that do not comply with instructions, policies and practices contained in this manual will not be accepted. Each DMH State Agency reserves the right to impose sanctions or penalties as a result of improperly completed or delinquent CBRs, CQRs and/or CCRs.

OMH-SPECIFIC GENERAL INSTRUCTIONS

1. All service providers receiving net deficit funding from OMH for any program must include *all* certified and non-certified mental health programs, except for non-funded inpatient programs, on all CFRs and CCRs. This requirement includes those programs certified by OMH and funded entirely by Medicaid. OMH will not approve a CFR or CCR that does not include all licensed/certified mental health programs. Effective Upstate 2011 and July 1, 2011 for NYC, CBRs are no longer required by OMH for programs funded via the State Aid Approval Letter process. Providers who are funded by direct contract are still required to submit CBRs with their contract documents.

2. The Office of Mental Health changed its way for providers to report subcontract arrangements beginning with the 07/01/07-06/30/08 reporting period. This will also allow providers to report in a way which will match the inventory of programs as specified in CONCERTS.

   Providers who receive funding via a direct contract with OMH, or through an approval letter with the County, are expected to report the program type being contracted for on all reporting documents, regardless of whether they subcontract the actual provision of services to another provider.

   - For example, if Provider A has a contract with Madison County to operate an Advocacy/Support program, Provider A would need to show a column for this program (1760) on their CBR and their CFR schedules. If Provider A subcontracts the operation of the program to Provider B, Provider A still needs to report the program as if they were operating it themselves.

   Generally, all expenses paid to the subcontractor will be shown as an OTPS cost. The funding source codes used will be the ones used on the CBR, and will be appropriate for the program type code used. Funding source codes 065-068 will no longer be used.

Provider B (the subcontractor) will not be required to segregate the expenses and revenues related to this subcontract separately for reporting to OMH. Provider B does not need to report the subcontract as an OMH program on their CBR or CFR. Provider B should include the expenses and revenues related to the operation of this program on their CFR on Schedule CFR-2 as 'Other Programs'. Provider A can request cost information from Provider B if they wish, but should not require the data be entered on a CBR or CFR to support this request.

When preparing a CBR for OMH, providers must refer to the OMH Resources web site for specific information on the Aid to Localities Spending Plan Guidelines. The web site address is: www.omh.state.ny.us/omhweb/spguidelines

OPWDD-SPECIFIC GENERAL INSTRUCTIONS

1. CBRs, CQRs and CCRs must show the expenses and revenues of the entire incorporated organization's funded and non-funded mental retardation services except for Medicaid and HCBS Waiver funded programs.

MISCELLANEOUS INSTRUCTIONS and INFORMATION

1. The schedules of the CBR, CQR and CCR detail the following information:

Agency Name & Address	The incorporated name, street and city address of the service provider operating the program site(s).
Agency Code	The agency code number is the five (5) digit number listed on the mailing label of the letter notifying you that a new version of the CBR Manual is available for download.
Program Code	See Appendices E-G for each DMH State Agency's valid program codes. Example: 7070 – Treatment/Apartment.
Program/Site Identification Number	PRU Number, Facility-Unit Code, or Operating Certificate Identification Number
Contract Number	The DMH State Agency contract number or the number of the local county contract with the funding LGU. NOTE: If the funding LGU does not use contract numbers, enter the first seven (7) letters of the county name as a proxy. If the county name is seven (7) letters or less, enter the complete county name.

2. Each set of CBR, CQR and CCR schedules must be returned with the appropriate State Agency(ies) identification information completed.

3. The DMH State Agencies' policies and procedures regarding the reporting of In-Contract versus Out-of-Contract programs can be found in Appendix Z of this manual. A definition of In-Contract/Out-of Contract can also be found in the Glossary (Appendix A) of this manual.

The DMH State Agencies recognize three (3) methods of accounting service providers and Local Government Units (LGUs) can use to maintain fiscal records and provide the required reports.

The three methods of accounting recognized by the DMH State Agencies are:

- *Accrual Accounting*

  Accrual accounting records revenues when earned or when levies are made and records expenditures as soon as they result in liabilities for benefits received, notwithstanding that the receipt of the revenue or the payment of the expenditure will take place, in whole or in part, in another accounting period.

  Accrual accounting is the preferred method of accounting for non-governmental service provider agencies.

- *Modified Accrual Accounting*

  Modified accrual accounting treats revenues and expenditures as follows:

  Revenues are recorded when received except:

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

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

  Expenditures are recorded when incurred. Compensation due to employees and related fringe benefits at the end of the year will be accrued. Personal services expenses must be reasonable and necessary for providing services and fringe benefit expenses are an allowable expense to the extent they are reasonable and available to all employees. Liabilities for retirement costs of public retirement systems will be recorded as an expenditure when due to that retirement system.

  County governments are required to use modified accrual accounting by the Office of the State Comptroller.

- *Cash Accounting*

  Cash accounting records revenues when received and records expenditures when paid.

  Although cash accounting is recognized for use by DMH State Agency funded service providers, caution is advised in its use as it may provide a distorted view of the service provider's fiscal activity and does not provide comparable fiscal reports from period to period.

General Instructions

1. CBRs, CQRs and CCRs may be completed using one of the three recognized methods of accounting described above.

2. Service providers and LGUs must use the same method of accounting for all CBR, CQR and CCR submissions within the same fiscal reporting period. Service providers and LGUs must also use the same method of accounting for all CBR, CQR and CCR submissions from year to year.

3. Service providers cannot change their method of accounting without *prior* approval by the funding DMH State Agency(ies) and, if funded through a local contract, the funding LGU.

4. LGUs cannot change their method of accounting without *prior* approval by the funding DMH State Agency(ies).

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

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

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

Approved NYS CFRS software will also:

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

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

CFRs generated by approved NYS CFRS software ***must*** be submitted electronically via the Internet. Assignment of a DCN is required before the submission upload file can be created. The state agencies do not currently accept electronic signatures for the certification schedules (CFR-i, CFR-ii or CFR-iiA, and CFR-iii). Therefore, signed paper copies of the certification schedules must be sent to each applicable state agency along with a copy of the service provider's certified financial statements, if applicable. The DCN on the certification schedules must match the DCN of the Internet submission.

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

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

The CFRS homepage includes links to pages for:

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

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

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

Web based training opportunities are available for the CFRS software. Please note that this is software training, not accounting and reporting training. This software training is done over the Internet at your own computer. You will be given a link to a website to log into and a telephone number for a conference call. This training will be scheduled every Tuesday and Thursday mornings at 10:00 A.M. and will last approximately 1 to 1.5 hours. To sign up call the Help Desk number (1-800-HELP-NYS) and tell them you would like to sign up for CFRS software training and you will be contacted to schedule a session.

Each DMH State Agency has different policies, procedures and practices regarding budget modifications.

OASAS Budget Modifications

OASAS does not require submission of revised Consolidated Budget Report (CBR) schedules for budget modifications. To affect changes to county-operated and not-for-profit service provider budgets, Program Budget Change Requests (PBCRs) and/or Spending Plan Modifications (SPMs) should be submitted in accordance with established OASAS guidelines and principals.

Blank PBCR and SPM forms can be obtained from OASAS Field Offices.

Direct Contract Providers: For budget modifications to programs funded through a direct contract with OASAS, contact the appropriate OASAS regional field office representative.

Local Contract Providers: For budget modifications to programs funded through the local contract Approval Letter process, contact the funding LGU or the appropriate OASAS regional field office.

OMH Budget Modifications

Direct Contract Providers: For budget modifications to programs funded through a direct contract with OMH – when a contract value changes, a new budget is required. When in receipt of a new contract summary and unsure, please contact the appropriate regional field office representative.

Local Contract Providers: Effective January 1, 2012 Upstate and July 1, 2012 NYC, CBR documents are not required to be submitted to the OMH by providers whose programs are funded through the local contract State Aid Approval Letter process. If individual counties request a CBR, please follow the requirements of that county.

OPWDD Budget Modifications

Direct Contract Providers: For budget modifications to programs funded through a direct contract with OPWDD, contact the local Developmental Disabilities Service Office (DDSO).

Local Contract Providers: For budget modifications to programs funded through the local contract Approval Letter process, contact the funding LGU or the OPWDD Community Funding – State Aid Claims.

PROCESS	***SUBMISSION DATES***	
	Counties	*New York City*
Receipt of current year final budgets (OPWDD)	February 15	December 31
Receipt of county-operated and service provider budgets for the current fiscal year (OASAS)	October 1 (with work scope)	March 1 (with work scope)
Receipt of County Allocation Tracker - Document should be kept up to date at every issuance of the State Aid Approval Letter (OMH)	April 1 July 1 Sept. 1 October 1 December 1	October 1 January 1 April 1 June 30
Receipt of final budgets - for providers funded via the State Aid Approval Letter final budgets are not required effective January 1, 2011 for Upstate and July 1, 2011 NYC. However if the County requests a CBR document from the provider, the provider is required to submit. (OMH)		

NOTE: *OASAS-funded service providers should address any questions they may have regarding submission of budget related materials to their OASAS Field Office Program Specialist.*

For OMH-funded service providers, failure to comply with any reporting requirements by specified due dates may result in the withholding of state aid payments.

This section of the manual describes the minimum requirements service providers *must* comply with if they receive Aid to Localities (State Aid) funding from one or more of the DMH State Agencies. These requirements cover fiscal record keeping and the completion and submission of intra-year and year-end fiscal reports under the Consolidated Fiscal Reporting System (CFRS).

Requirements for reporting fiscal information are different for service providers receiving State Aid through a contract with a Local Governmental Unit (LGU) and those service providers receiving State Aid through a direct contract with a DMH State Agency.

Fiscal Record Keeping Requirements

The policies of the DMH State Agencies regarding service provider accountability and fiscal record keeping are indicated below. These policies apply to *all* county-operated service providers, *all* local contract funded not-for-profit service providers and *all* direct contract funded not-for-profit service providers receiving State Aid from a DMH State Agency.

1. Service providers are required to account for expenditures and revenues by program category as budgeted and approved by the funding DMH State Agency(ies).

2. Journals and ledgers must comply with generally accepted accounting standards and should be maintained as prescribed by the funding DMH State Agency(ies).

3. Service providers must maintain all documentation supporting the fiscal data reported in accordance with generally accepted accounting standards.

4. DMH State Agency standards and requirements are the minimum standards and requirements required of funded service providers. LGUs may establish additional documentation and/or submission requirements consistent with LGU practices.

5. Service providers must maintain records and supporting documentation for a period of six (6) years after the date of the last State Aid payment made by the funding DMH State Agency(ies). These records and supporting documentation must be made available at all times, without prior notice, for audit and evaluation by representatives of the funding DMH State Agency(ies) and/or the Office of the State Comptroller (OSC) and/or the Federal Government.

6. Service providers will require subcontract agencies to make available to the DMH State Agency, OSC, and/or the Federal Government during regular business hours all financial data related to the services provided under the contract.

General Fiscal Reporting Requirements

1. County-operated service providers should follow the instructions included in Appendix K of this manual for the allocation rules for agency administration expenses to the DMH State Agencies.

2. County-operated and not-for-profit service providers *must* indicate the method of accounting used on the appropriate intra-year and final State Aid claim documents. Service providers cannot change their method of accounting without specific prior approval from the funding DMH State Agency(ies) and, if funded through a local contract, the LGU.

3. At a minimum, county-operated and not-for-profit service providers are required to submit fiscal reports to the LGU or, in the case of direct contracts, to the funding DMH State Agency in accordance with established time frames. At their discretion, LGUs may implement more frequent reporting requirements consistent with existing LGU practices in such matters.

4. *Reimbursable* expenditures reported *must* be within the amounts established in the county-operated or not-for-profit service provider's approved budget and contract (if applicable). Reimbursable expenditures are also subject to limits established by the funding DMH State Agency(ies).

5. County-operated and not-for-profit service providers encountering changes in program operations that significantly alter the original budget must modify that budget to better reflect the fiscal activity of the service provider under the changed conditions. (For county-operated and not-for-profit service providers funded by OASAS, prior approval of changes in program operations or approved budgets is required.) These budgetary changes should be submitted no later than April 30 (August 15 for New York City) of the following fiscal year. This is particularly critical for LGU administration budgets and in shared programs where shifts in actual service delivery may affect the distribution of funding among/between DMH State Agencies. Please see Section 5 for more information on the modification of service provider approved budgets.

6. Allowable costs under all State Aid funding arrangements with DMH State Agencies *must* meet *all* of the following criteria:

    i. necessary and reasonable for proper and effective program operations;

    ii. specifically provided for in the approved budget;

    iii. not prohibited by Federal, State or Local laws, regulations and/or policies;

    iv. not allocable or included as a cost of any other program in a prior, current, or subsequent fiscal period; and

v. not specifically prohibited in Appendix X of this manual.

Intra-Year Fiscal Reporting Requirements ***(OASAS ONLY)***

Note: *OMH and OPWDD do not require the submission of intra-year claims.*

However, LGUs may, at their discretion, require intra-year claims from county-operated and not-for-profit service providers funded through the OMH and/or OPWDD Approval Letter process. Service providers funded through the OMH and/or OPWDD Approval Letter process should contact the appropriate LGU(s) for their specific intra-year reporting requirements.

Intra-year fiscal reporting requirements for OASAS-funded county-operated and not-for-profit service providers are as follows:

1. County-operated and not-for-profit service providers will use the Agency Quarterly Fiscal Summary (CQR-1.1, CQR-1.2, CQR-i, and CQR-iii.) to report intra-year fiscal activity as follows:

   OASAS: OASAS expects all service providers to use approved CFRS Software to complete Intra-Year Fiscal Reporting documents and to submit those documents via the Internet. At this time, paper copies are still required to be sent directly to OASAS' Bureau of Provider Monitoring and Funding.

   Direct Contracts: At a minimum, county-operated and not-for profit service providers funded through a direct contract with OASAS will submit a mid-year (6 month) intra-year claim covering the first two quarters of the fiscal reporting period. At its discretion, OASAS reserves the right to require more frequent intra-year claim submissions from funded service providers (i.e. quarterly, monthly, etc.).

   LGUs: At a minimum, county-operated and not-for profit service providers funded through a local contract with an LGU will submit a mid-year (6 month) intra-year claim covering the first two quarters of the fiscal reporting period. At its discretion, OASAS reserves the right to require more frequent intra-year claim submissions from funded service providers (i.e. quarterly, monthly, etc.).

Note: *Service providers funded through a local contract with an LGU are directed to check with the funding LGU for LGU-specific requirements on fiscal reporting.*

2. County-operated and not-for-profit service providers will prepare CQR-1s in accordance with the instructions provided in this manual.

3. County-operated and not-for-profit Article 28 hospitals that are approved by the funding DMH State Agency(ies) to use the "Medicaid Option" will report actual intra-year expenditures and revenues consistent with the "Medicaid Option" procedures described in Appendix Y of this manual.

4. County-operated and not-for-profit service providers will prepare CQR-1s within the time frames established by the funding DMH State Agency(ies) and/or LGU for receipt by the funding DMH State Agency as follows:

   OASAS: Direct Contracts: The mid-year claim for direct contracts is due for receipt by OASAS no more than 45 days after the end of the first six months of the fiscal reporting period.

   LGUs: The mid-year claim for LGUs is due for receipt by OASAS no more than 45 days after the end of the first six months of the fiscal reporting period.

   OMH: OMH-funded service providers are not required to submit intra-year claims.

   OPWDD: OPWDD-funded service providers are not required to submit intra-year claims.

5. County-operated and not-for-profit service providers will prepare revised CQR-1s for expenditures and revenues incurred during the fiscal reporting period that were not included on the original CQR-1 submitted for that period or to correct errors on the original CQR-1 submitted. Revised CQR-1s should be completed consistent with the service provider's approved method of accounting and reporting.

6. Cumulative fiscal data should take into account any adjustments made to the county-operated or not-for-profit service provider's CQR-1 as a result of LGU and/or OASAS review and approval.

7. County-operated service providers *must* allocate agency administration expenses to programs other than LGU administration (program code 0890). LGU administration is considered a unique cost center separate and distinct from agency administration expenses incurred by other county-operated programs. Agency administration expenses for the management and oversight of all county-operated programs other than program code 0890 *cannot* be included in the expenses reported under program code 0890. Please see Appendix I and Appendix K of this manual for more detailed

information on agency administration and LGU administration.

8. County-operated and not-for-profit service providers *must* report and distribute agency administration expenses using the same methodology utilized in their approved budget.

9. County-operated and not-for-profit service providers with programs serving more than one LGU and/or DMH State Agency *must* take the total expenditures for the program(s) and distribute them between the affected LGUs' and/or State Agency's(ies') CQR-1s based on the relative units of service provided for each LGU and/or DMH State Agency.

   The approved methodology for distributing these expenditures is as follows:

   Methodology

   a. First, determine the following information from the aggregate statistical information for the fiscal reporting period:

      i. The cumulative total units of service for *all* funding DMH State Agencies.

      ii. The total OASAS-specific units of service.

      iii. The total OMH CSS units of service.

      iv. The total OMH Local Assistance units of service.

      v. The total OPWDD Chapter 620 units of service.

      vi. The total OPWDD non-Chapter 620 units of service.

   b. Second, determine the cumulative total program expenditures for the fiscal reporting period for all funding DMH State Agencies.

   c. Third, divide the total cumulative expenditures by total cumulative units of service to develop the program's gross cost per unit of service.

      Note: *USE SIX (6) DECIMAL PLACES IN APPLYING THE GROSS COST PER UNIT OF SERVICES FOR THE CALCULATIONS BELOW.*

   d. Fourth, determine the gross expenditures attributable to each funding DMH State Agency's funding source(s) by multiplying the units of service for each funding source by the gross cost per unit of service developed in item 6 c above.

10. *For OPWDD-funded programs only:* Service providers must account for and report

revenue and net expenditures in accordance with the revenue allocation methodologies used in their approved budgets. There are two (2) accepted revenue allocation methodologies:

a. “Participant Specific Revenue Allocation Methodology" allocates the amount of revenue attributable to each funding source in a program based on the revenue generated by the participants specific to the program. After entry of the revenue data on the CQR-1 by program and funding source, net expenditures are determined by subtracting applied revenues from total expenses.

b. "Non-Participant Specific Revenue Allocation Methodology" allocates revenues and net expenditures to each funding source in a program based on the net cost per unit of service developed using the same methodology illustrated in Item 7 above.

In brief, after determining the net expenditures for the total program, divide the total net program expenditures by the total units of service to derive the net cost per unit of service. Then, multiply the units of service for each funding source by the net cost per unit of service to develop the net cost by funding source. Revenue is determined by subtracting net expenses from gross expenses for each funding source.

Note: *USE SIX (6) DECIMAL PLACES IN APPLYING THE NET COST PER UNIT OF SERVICES FOR THE CALCULATIONS BELOW.*

11. County-operated and not-for-profit service providers *must* submit their intra-year claims as follows in accordance with the timeframes indicated in Item 4 of this section:

a. Service providers receiving State Aid through a local county contract with an LGU will submit their CQR-1s to the contracting LGU.

b. Service providers receiving State Aid through both a local county contract with an LGU and a direct contract with OASAS will submit CQR-1s to both the contracting LGU *and* the funding DMH State Agency simultaneously.

c. Service providers receiving State Aid solely through a direct contract with OASAS will submit CQR-1s directly to the funding DMH State Agency.

d. A service provider that provides services for more than one LGU must submit separate CQR-1s for each LGU.

Note: *Service providers funded through a local contract with an LGU or the NYC Department of Health and Mental Hygiene (NYC DOHMH) are directed to check with the funding LGU or NYC DOHMH for their specific requirements on fiscal reporting.*

Final Fiscal Reporting Requirements

1. County-operated and not-for-profit service providers will use the State Aid claiming schedules included in the year-end Consolidated Fiscal Report (CFR) as the final claim. These schedules are referred to as the Consolidated Claim Report (CCR) and consist of the CFR-i, CFR-iii, DMH-2.1, and DMH-2.2 State Aid Claiming schedules included in the complete CFR document.

2. County-operated and not-for-profit service providers will prepare CCRs in accordance with the instructions provided in the Consolidated Fiscal Reporting and Claiming Manual (CFR Manual).

3. County-operated and not-for-profit service providers *must* prepare CCRs using the same methodologies and principles used to prepare their approved budgets and intra-year State Aid claims.

4. County-operated and not-for-profit hospital providers that are approved by the funding DMH State Agency(ies) to use the "Medicaid Option" will report actual year-end expenditures and revenues on the CCR consistent with the "Medicaid Option" procedures described in Appendix Y of this manual.

5. County-operated and not-for-profit service providers will prepare CCRs within the time frames established by the funding DMH State Agency(ies) and/or LGU for receipt by the funding DMH State Agency(ies) as follows:

   OASAS: OASAS expects all service providers to use approved CFRS Software to complete Final Fiscal Reporting documents and to submit those documents via the Internet. At this time, paper copies are still required to be sent directly to OASAS' Bureau of Provider Monitoring and Funding.

   Direct Contracts: The CCR for direct contracts is due for receipt by OASAS no more than 120 days after the end of the fiscal reporting period.

   LGUs: The CCR for LGUs is due for receipt by OASAS no more than 120 days after the end of the fiscal reporting period.

   OMH: Direct Contracts: The CCR for direct contracts is due for receipt by OMH no more than 120 days after the end of the fiscal reporting period.

   LGUs: Service providers funded through a local contract with an LGU should refer to the LGU's fiscal

		reporting requirements and the OMH Aid to Localities Spending Plan Guidelines.
OPWDD:	Direct Contracts:	The CCR for direct contracts is due for receipt by OPWDD no more than 120 days after the end of the fiscal reporting period.
	LGUs:	Service providers funded through a local contract with an LGU should refer to the LGU's fiscal reporting requirements

6. County-operated service providers *must* allocate agency administration expenses to programs other than LGU administration (program code 0890). LGU administration is considered a unique cost center separate and distinct from agency administration expenses incurred by other county-operated programs. Agency administration expenses for the management and oversight of all county-operated programs other than program code 0890 *cannot* be included in the expenses reported under program code 0890. Please see Appendix I and Appendix K of this manual for more detailed information on agency administration and LGU administration.

7. County-operated and not-for-profit service providers *must* report and distribute agency administration expenses on the CCR using the same methodology utilized in their approved budget.

8. County-operated and not-for-profit service providers with programs serving more than one (1) DMH State Agency must account for these expenditures as follows:

CFR Cost Report (Core) Schedules:	On CFR core schedules CFR-1, CFR-4, CFR-4A and DMH-1, programs are reported as sites on individual DMH State Agency schedules or on shared program schedules.
CCR Final Claim Schedules:	On CCR final claim schedules DMH-2, and DMH-3, programs are reported on DMH State Agency specific, county specific schedules. Shared program expenses are reported on DMH State Agency specific schedules. Expenses, revenues and net operating costs are distributed between the applicable DMH State Agencies based on the relative units of service provided.

9. County-operated and not-for-profit service providers with programs serving more than one (1) county must account for these expenditures as follows:

CFR Cost Report (Core) Schedules:	On CFR core schedules CFR-1, CFR-4, CFR-4A and DMH-1 programs serving and/or operating in more than one (1) county are reported as sites on individual DMH State Agency schedules or shared program schedules.
CCR Final Claim Schedules:	On CCR final claim schedules DMH-2, and DMH-3 individual programs serving and/or operating in more than one (1) county are reported on DMH State Agency specific, county specific schedules. Shared program expenses are reported on DMH State Agency specific, county specific schedules. Expenses, revenues and net operating costs are distributed between the applicable DMH State Agencies and/or counties based on the relative units of service provided.

10. *For OPWDD-funded programs only:* Service providers *must* account for and report revenue and net expenditures on the CCR in accordance with the revenue allocation methodologies described in item 9 of Service Provider Intra-Year Fiscal Reporting Requirements.

11. Agency administration expenses for county-operated programs cannot be included in program code 0890 (see item 6 above).

12. Service providers must submit their CCR final claims as follows in accordance with the timeframes indicated in Item 5 of this section:

    a. Service providers receiving State Aid solely through a local county contract with an LGU will submit their CCRs to the contracting LGU.

    b. Service providers receiving State Aid through both a local county contract with an LGU and a direct contract with a DMH State Agency will submit CCRs to both the contracting LGU *and* the funding DMH State Agency simultaneously.

    c. Service providers receiving State Aid solely through a direct contract with a DMH State Agency will submit CCRs directly to that DMH State Agency.

d. A service provider that provides services for more than one LGU must submit separate CCRs for each LGU.

NOTE: *Service providers funded through a local contract with an LGU or the NYC Department of Health and Mental Hygiene (NYC DOHMH) are directed to check with the funding LGU or NYC DOHMH for their specific requirements on fiscal reporting.*

This section of the manual describes the minimum responsibilities and requirements for Local Governmental Units (LGUs) receiving Aid to Localities (State Aid) funding from one or more of the DMH State Agencies. State Aid received by an LGU may be used to partially or fully fund mental hygiene programs run by county-operated or local contract funded not-for-profit service providers.

There are four (4) main areas of LGU responsibility:

i. Maintenance of LGU fiscal records,
ii. LGU oversight of county-operated and local contract funded not-for-profit service provider fiscal record maintenance.
iii. preparation and submission of LGU fiscal reports, and
iv. LGU oversight of county-operated and local contract funded not-for-profit service provider fiscal report preparation and submission.

As stated in the first paragraph of this section, the responsibilities and requirements described in this manual are the minimum requirements mandated by the DMH State Agencies. LGUs may, at their discretion, impose additional or more stringent reporting requirements on county-operated and local contract funded not-for-profit service providers as long as those requirements do not conflict with or contradict DMH State Agency requirements

Fiscal Record Keeping Requirements

The policies of the DMH State Agencies regarding accountability and fiscal record keeping for LGUs as well as LGU responsibilities governing the oversight of county-operated and local contract funded not-for-profit service providers are indicated below:

1. It is the LGU's responsibility to ensure that all county-operated and local contract funded not-for-profit service providers maintain journals and ledgers in compliance with generally accepted accounting standards.

2. It is the LGU's responsibility to ensure that all county-operated and local contract funded not-for-profit service providers' accounting systems are adequate for meeting accountability and reporting requirements.

3. It is the LGU's responsibility to ensure that county-operated and local contract funded not-for-profit service providers account for expenditures and revenues by program category as budgeted for and approved by the funding DMH State Agency(ies).

4. It is the LGU's responsibility to ensure that fully executed local contracts exist between the LGU and all non-county-operated not-for-profit service providers.

5. It is the LGU's responsibility to ensure that fully executed local contracts contain all mandatory State and, if applicable, Federal clauses.

6. It is the LGU's responsibility to ensure that fully executed local contracts are provided to the DMH State Agencies as follows:

   OASAS: OASAS does not require copies of local contracts.

   OMH: OMH does not require copies of local contracts.

   OPWDD: Send one (1) copy of all local contracts and budgets to the Bureau of Community Funding in Albany.

7. It is the LGU's responsibility to ensure that all county-operated and local contract funded not-for-profit service providers maintain fiscal records and supporting documentation for a period of six (6) years after the date of the last State Aid payment made by the funding DMH State Agency. The LGU will ensure that these records and supporting documentation can be made available at all times, without prior notice, to representatives of the funding DMH State Agency(ies), the Office of the State Comptroller, the Federal Government and/or any other oversight agency or controlling party.

LGU General Fiscal Reporting Requirements

In the Consolidated Fiscal Reporting System (CFRS), LGUs have a wide range of responsibilities regarding the management and oversight of locally funded service providers. The DMH State Agencies will hold LGUs accountable to the requirements that follow. Please note that the standards presented here are minimum standards. The DMH State Agencies may, at their discretion, impose additional requirements and standards.

The general LGU fiscal reporting requirements and associated responsibilities that follow apply to the mid-year *and* final year-end claim schedules for the LGU itself, funded county-operated service providers and local contract funded not-for-profit service providers. LGUs are required to thoroughly review these claim schedules for compliance with these standards and any other expressed standards for the fiscal reporting period *prior* to their submission to the funding DMH State Agencies.

OMH and OPWDD Note: *OMH and OPWDD do not require the submission of mid-year claims.*

1. It is the LGU's responsibility to ensure that claim schedules are prepared and submitted by county-operated and local contract funded not-for-profit service providers in a timely manner. LGUs are expected to establish submission dates that will allow for proper LGU review of these materials prior to their submission to the funding DMH State Agency(ies) by the prescribed due dates.

2. It is the LGU's responsibility to submit the required claim schedules for all local funded service providers to the applicable DMH State Agency(ies) by the prescribed submission due dates.

3. It is the LGU's responsibility to ensure that expenditures and revenues are reported properly and in accordance with specific funding DMH State Agency requirements.

4. It is the LGU's responsibility to ensure that the expenses reported are necessary and reasonable for proper and effective program operation.

5. It is the LGU's responsibility to ensure that the expenses and revenues reported are consistent with and in compliance with each funded service provider's approved budget.

6. It is the LGU's responsibility to ensure that correct program categories, program codes and program code indexes are used.

7. It is the LGU's responsibility to ensure that correct funding codes and funding code indexes are used (See the service provider's approved budget and/or the LGU State Aid Approval Letter).

8. It is the LGU's responsibility to ensure the mathematical accuracy and proper distribution of costs for shared programs. Shared programs are program categories funded by more than one DMH State Agency (OASAS, OMH and/or OPWDD).

9. It is the LGU's responsibility to ensure the proper application of the weighted units of service methodology where appropriate.

10. It is the LGU's responsibility to ensure that agency administration expenses are reported on all county-operated and local contract funded not-for-profit service providers claim schedules and are allocated in accordance with the service provider's approved budget.

    Note: At a minimum, total service provider agency administration expenses *must* be allocated to each funding DMH State Agency and each non-DMH State Agency funding source using the ratio value allocation methodology.

11. It is the LGU's responsibility to ensure that any expenses reported that are prohibited by Federal, State or Local laws, regulations and/or policies are adjusted out prior to the reimbursement of State Aid. Please refer to Appendix X of this manual for a list of some, but not all, unallowable expenses.

12. It is the LGU's responsibility to ensure that reported expenses are not allocable to or included as an expense of any other program in a prior, current or subsequent fiscal reporting period.

13. It is the LGU's responsibility to ensure that revenues are credited to the appropriate program categories and are reported in accordance with the revenue allocation methodology in each service provider's approved budget.

    OMH Note: *Participants of Community Support Program (CSPs) should refer to the CSP Guidelines. These guidelines may be found on the OMH website under resources for providers* www.omh.state.ny.us/omhweb/resources

14. For programs with measurable units of service, it is the LGU's responsibility to review county-operated and local contract funded not-for-profit service providers' mid-year claims to ensure that each program is on track to deliver the total units of service committed to in the service providers approved budget (CBR). Furthermore, it is the LGU's responsibility to follow up with those service providers demonstrating serious deviations from their budgeted service delivery commitment to determine the need for technical assistance, budget modification and/or other corrective measures.

15. LGUs will ensure that Article 28 hospital providers approved to use the "Medicaid Option" by the funding DMH State Agency(ies) have reported expenditures and revenues consistent with the "Medicaid Option" procedures described in Appendix Y of this manual.

16. It is the LGU's responsibility to identify service provider expenditure overruns, revenue shortfalls, and significant service delivery performance variances. If warranted, it is the responsibility of the LGU to ensure that the affected service providers:

    - receive needed technical assistance and/or
    - prepare a budget modification in accordance with specific DMH State Agency and LGU requirements and/or
    - take the appropriate corrective measures to rectify fiscal and/or programmatic deficiencies.

17. It is the LGU's responsibility to ensure that service providers use the same method of accounting to budget for and report expenditures and revenues. Service providers *cannot* change their method of accounting without expressed written approval by the funding DMH State Agency(ies) *prior* to implementation.

18. It is the LGU's responsibility to ensure that service providers have taken any and all appropriate measures to maximize the revenues they receive from all other sources.

LGU Mid-Year Fiscal Reporting Requirements

The LGU fiscal reporting requirements and associated responsibilities that follow apply to the mid-year claim schedules for the LGU itself, funded county-operated service providers and local contract funded not-for-profit service providers.

Note: *OMH and OPWDD do not require the submission of mid-year claims from LGUs.*

1. The LGU will receive mid-year Agency Quarterly Fiscal Summaries (CQR-1.1, CQR-1.2, CQR-i, and CQR-iii) from all county-operated and local contract funded not-for-profit service providers receiving State Aid through the LGU. These mid-year CQR-1s will report expenses, revenues, net operating costs and funding code information for the first six (6) months of the fiscal reporting period.

   LGUs should follow up immediately with service providers that are delinquent in reporting to ascertain the reasons for lateness and to obtain an estimate of the submission date. If the LGU has good reason to believe that a delinquent reporting service provider will not submit its mid-year or final claiming schedules prior to the required claim submission deadlines, the LGU should proceed with completion of the CQR-3 and State aid claim package.

2. It is the LGU's responsibility to ensure that county-operated and local contract funded not-for-profit service providers have completed their CQR-1s in accordance with the instructions contained in this manual.

3. It is the LGU's responsibility to review county-operated and local contract funded not-for-profit service providers' mid-year claims to ensure that the fiscal information reported is in compliance with the service provider's approved budget.

4. After receipt and review of all county-operated and local contract funded not-for-profit service provider's mid-year claiming schedules, the LGU will prepare an LGU Quarterly Funding Summary (CQR-3) in accordance with the instructions provided in this manual. *Service providers and/or programs funded by a direct contract with a funding DMH State Agency are not included on the mid-year CQR-3.*

5. LGUs will prepare a Mid-year claim package for each funding DMH State Agency consisting of:

   OASAS: OASAS expects all county-operated and local contract funded not-for-profit service providers to complete Mid-Year Fiscal Reporting documents and to submit those documents via the Internet. At this time, paper copies are still required to be sent directly to OASAS' Bureau of Provider Monitoring and Funding.

LGU Final Fiscal Reporting Requirements

The LGU fiscal reporting requirements and associated responsibilities that follow apply to the final year-end claim schedules for the LGU itself, funded county-operated service providers and local contract funded not-for-profit service providers.

1. LGUs will receive final year-end State Aid claiming schedules from all county-operated and local contract funded not-for-profit service providers. The final year-end claiming schedules are included as part of the year-end Consolidated Fiscal Report (CFR) and are referred to as the Consolidated Claim Report (CCR). CCRs consist of CFR schedules CFR-i, CFR-iii, DMH-2.1, and DMH-2.2 and DMH 3.

2. It is the LGU's responsibility to ensure service providers have completed their CCRs in accordance with the instructions provided in the Consolidated Fiscal Reporting and Claiming Manual.

3. It is the LGU's responsibility to ensure that service providers have prepared their CCRs using the same methodologies and principles used in their approved budgets and mid-year claims.

4. LGUs will prepare a final claim package for each funding DMH State Agency consisting of:

   OASAS: OASAS expects all county-operated and local contract funded not-for-profit service providers to complete Final Fiscal Reporting documents and to submit those documents via the Internet. At this time, paper copies are still required to be sent directly to OASAS' Bureau of Provider Monitoring and Funding.

   OMH: OMH does not require LGU submission of paper final year-end claim packages. The Aid to Localities Fiscal System (ALFS) will create the LGU claim and summary.

   OPWDD:

   i. Paper copies of CCRs for each county-operated and local contract funded service provider funded through a local contract.

   ii. A paper copy of an LGU Fiscal Summary (CQR-3) reporting funding code information for all county-operated and local contract funded not-for-profit service providers.

   iii. A State Aid Voucher (AC-1171) with an original signature completed in accordance with Section 21 of this manual.

Please see section 17.0 of this manual for more instructions on the preparation and submission of LGU final claim packages including where to mail the paper copies.

5. LGUs will submit the completed final year-end claim package(s) for receipt by the funding DMH State Agency(ies) as follows:

   OASAS: LGU final claim packages are due for receipt by OASAS no later than 120 days after the end of the fiscal reporting period.

   OMH: LGU final claim packages are due for receipt by OMH no later than 135 days after the end of the fiscal reporting period. (165 days if 30 day CFR Extensions have been submitted.)

   OPWDD: LGU final claim packages are due for receipt by OPWDD no later than 135 days after the end of the fiscal reporting period. (165 days if 30 day CFR Extensions have been submitted.)

This section of the manual outlines the policies and procedures regarding the development and processing of Aid to Localities (State Aid) advance payments. Advance payments are provided two (2) ways:

1. to Local Governmental Units (LGUs) for pass through to county-operated and local contract funded not-for-profit service providers, and

2. to county-operated and not-for-profit service providers funded through a direct contract with one or more of the DMH State Agencies.

Advance payments are provided to these two (2) groups of funded service providers to facilitate the consistent and timely flow of State Aid used to finance approved program operations. The policies and procedures regarding advance payments are different for LGUs and direct contract funded service providers. Additionally, each DMH State Agency has differing advance payment policies for LGUs and direct contract funded service providers.

Specific advance payment policies, procedures and requirements for LGUs and direct contract funded service providers are described below.

Advance Payments - Local Governmental Units (LGUs) – All DMH State Agencies

The policy of the DMH State Agencies is to provide regular periodic advance payments to LGUs based on the following conditions:

1. Subject to State appropriations availability, DMH State Agencies will make advance payments to county local governments as follows:

   OASAS: OASAS may provide advance payments to LGUs from State funds and/or Federal funds as follows:

   State Funds: Advance payments will be developed quarterly for payment within the first 10 days of the first month of each calendar quarter (January, April, July and October).

   Federal Funds: Advance payments will be developed monthly for payment within the first 10 days of each month (January, February, March, April, May, etc.).

   For LGUs receiving State Aid consisting of both State and Federal funds, each quarterly advance will include three (3) months of State funds and one (1) month of Federal funds payable within the first 10 days of the first month of each calendar quarter. The LGU will then receive two (2) one (1) month advance payments for the remaining two (2) months of the quarter payable within the first 10 days of each

month.

State and Federal funds are identified on the OASAS Approval letter by the alphabetic funding source code associated with the three (3) digit numeric funding code (i.e. 013S, 013F, etc.).
Please see Appendix N of this manual and/or the Consolidated Fiscal Reporting and Claiming (CFR) Manual for a description of OASAS alphabetic funding source codes.

OMH: Advance payments for LGUs will be processed quarterly for payment within the first 10 days of the first month of each calendar quarter (January, April, July and October) in accordance with Article 41.15(d) of Mental Hygiene Law.

OPWDD: Advance payments for LGUs will be processed quarterly for payment within the first 10 days of the first month of each calendar quarter (January, April, July and October) in accordance with Article 41.15(d) of Mental Hygiene Law.

2. *OPWDD* advance payments for the April - June quarter and the quarters that follow are subject to:

   i. the timely passage of New York State Budget appropriations for the fiscal reporting period,

   ii. approval of budget certificates by the NYS Division of the Budget, and

   iii. segregation of the appropriated funds by the Office of the State Comptroller.

   OMH and *OASAS* April - June advance payments are not affected by passage of New York State Budget Appropriations in April. However, July - September and October - December advance payments are subject to the three (3) conditions stated above.

3. Generally, 100% of an LGU's approved State Aid allocation will be advanced for a fiscal reporting period. However, at the discretion of the funding DMH State Agency, total advance payments provided may be limited to ninety percent (90%) of an LGU's approved State Aid allocation.

4. At the discretion of the funding DMH State Agency, advance payments may be adjusted to reflect the actual fiscal reporting experience of county-operated and local contract funded service providers.

5. At the discretion of the funding DMH State Agency, LGU advance payment amounts may be reduced as a result of delinquent county-operated and local contract funded service provider budgets, contracts or claim submissions, delinquent submission of

signed State Aid funding Authorizations (OASAS only), and/or serious under spending. Generally, these reductions will not be applied to those service providers that have established cyclical spending patterns.

6. LGUs must forward advance payments to all local contract funded service providers *within 30 days of the advance's receipt by the LGU*. Advances should be made in accordance with the contractual advance payment schedule. LGUs shall have discretionary authority to withhold advances from service providers not in compliance with reporting requirements.

7. DMH State Agency processing of LGU advances for payment by the Office of the State Comptroller is also predicated on the following requirements:

		DUE DATES	
QUARTER	*REQUIREMENT*	*COUNTIES*	*NYC*
1	Receipt of current year Workscope & CBR by Field Office (OASAS)	October 1st of prior fiscal year	March 1tstof prior fiscal year
2	Receipt of current year final budgets (OPWDD)	February 15th of current fiscal year	Use NYC DOHMH guidelines
	Receipt of signed current year State Aid Funding Authorization (OASAS)	February 15th	August 15th
3	Receipt of current year LGU contracts (OPWDD)	April 30th	December 31st
	Receipt of prior year final claim (OASAS)	May 1st	June 30th
	Receipt of final claim (OMH & OPWDD)	May 15th	November 15th
4	Receipt of mid-year claim for the current fiscal year (OASAS)	August 15th	February 15th

***Note**:* *In accordance with Section 41.18(b) of Mental Hygiene Law (MHL) local governments shall be granted State Aid for approved net operating costs pursuant to an approved Local Services Plan. No State Aid may be paid without an approved Local Plan.*

Federal regulations prohibit making payments from Federal funds to any service provider that has not filed the required Federal compliance assurances with the funding DMH State Agency(ies).

8. Each individual DMH State Agency will carefully monitor performance in meeting the above requirements. Requirements not met in a specific quarter will be carried over to succeeding quarters. Non-compliance with these requirements may result in advances being reduced or not processed at all.

9. If the LGU or individual service provider comes into compliance within 30 days after the beginning of the quarter, an individual DMH State agency may process an "off-cycle" advance payment; otherwise, the individual DMH State Agency may postpone payment until the next scheduled advance payment date.

Advance Payments - OASAS Direct Contractors

Advances are made in accordance with the payment schedule indicated in Appendix C of each fully executed contract. Advances may be withheld or reduced if any of the conditions specified in the contract or guidelines have not been met.

1. The policy of OASAS is to provide advance payments to direct contract-funded service providers based on the following criteria:

   i. A contract between OASAS and the direct contract-funded service provider has been approved and fully executed by the State Attorney General and the Office of the State Comptroller; and

   ii. OASAS may provide advance payments from State funds and/or Federal funds as follows:

   State Funds: Advance payments will be developed quarterly for payment within the first 10 days of the first month of each calendar quarter (January, April, July and October).

   Federal Funds: Advance payments will be developed monthly for payment within the first 10 days of each month (January, February, March, April, May, etc.).

   For contractors receiving State Aid consisting of both State and Federal funds, each quarterly advance will include three (3) months of State funds and one (1) month of Federal funds payable within the first 10 days of the first month of each calendar quarter. The Contractor will then receive two (2) one (1) month advance payments for the remaining two (2) months of the quarter payable within the first

10 days of each month.

State and Federal funds are identified on the Appendix B by the alphabetic funding source code associated with the three (3) digit numeric funding code (i.e. 013S, 013F, etc.).

Please see Appendix N of this manual and/or the Consolidated Fiscal Reporting and Claiming (CFR) Manual for a description of OASAS alphabetic funding source codes.

2. A final payment, if needed, will be made to the direct contractor based on the fiscal data reported on the DMH-2.1, DMH-2.2 and CFR-i State Aid claiming schedules of the Consolidated Fiscal Report.

3. An optional fifth quarter payment *may be provided at OASAS' discretion ,* based on the following criteria:

    i. Service provider receipt of a Written Directive signed by OASAS.

    ii. Must be allowed for in the current service provider direct contract agreement.

4. Prior period overpayments and/or audit recoveries can be recouped against any payment OASAS makes to a direct contract-funded service provider. The recoupment generally begins with the first payment made to the direct contract-funded service provider following OASAS identification of the of the overpayment and/or audit recovery amount.

Advance Payments - OMH Direct Contractors

The policy of the Office of Mental Health is to provide four advances to contracts that are operational, plus one optional payment if needed. Start-up contracts receive an initial advance and the remainder as specified in the contract/guidelines.

The payment of an advance is based on the following conditions:

1. The contract has been approved by the State Attorney General and the Office of the State Comptroller.

2. Requirements stated in the contract/guidelines have been met, such as the submission of an expenditure report or a program report.

3. The optional payment or fifth quarter payment is based on the following:

    i. A Written Directive signed by the Director of Community Budget Service.

ii. Must be allowed for in the current contract.

4. Advances are made in accordance with the payment schedule in each contract. Advances may be withheld or reduced if any of the conditions specified in the contract or guidelines have not been met.

Advance Payments - OPWDD Direct Contractors

The policy of the Office for People with Developmental Disabilities (OPWDD) is to provide quarterly advance payments to direct contracts based on the following:

1. The contract has been approved by the State Attorney General and the Office of the State Comptroller.

2. Direct contract agencies shall submit to OPWDD a State Aid Voucher (AC-1171) requesting an advance representing the approved limit established in the approved contract.

3. Monthly advances will be limited to one-twelfth of the annualized State Aid contract amount, with the last month (which reflects one-twelfth of the total contract amount) held back.

4. Monthly advances will also be contingent on the submission of an approved quarterly roster noting individuals served (if applicable), frequency of service and type of service.

5. First quarter monthly advances will be paid upon the submission of an approved roster for the third quarter of the previous contract year. The second quarter monthly advances will require submission of an approved roster for the fourth quarter of the previous contract year. The third quarter monthly advances will require submission of an approved roster for the first quarter of the current contract year. The fourth quarter monthly advances will require submission of an approved roster for the second quarter of the current contract year.

   For new contracts the first and second quarter monthly advances will not require any roster submission. Third and fourth quarter monthly advances will be consistent with the payment process noted above for the third and fourth quarter.

6. A final payment, if needed, will be made to the direct contractor based on the fiscal data indicated in the Consolidated Fiscal Report.

   For Direct Sheltered Workshop contracts, the basis for final payment will be either approved net expenditures or contract sales, whichever is lower.

7. The optional advance payment is based on the following:

i. Payment of the optional advance payment must be approved by the local DDSO.

ii. The receipt of a voucher (AC-1171) by the Bureau of Community Funding. Prior year overpayments and audit recoveries can be recovered against any payment being paid to a voluntary local service provider. Usually recovery will begin against the next available payment.

8. Prior year overpayments and audit recoveries can be recovered against any payment being paid to a voluntary local service provider. Usually recovery will begin against the next available payment.

New York State
Consolidated Budget Report
Document Submission Matrix

Does the service provider operate:

OASAS State Aid funded programs
and/or
OMH State Aid funded programs
and/or does the service provider operate any of the following OMH programs: Clinic Treatment, Community Residence, Comprehensive PROS with or without Clinic, Continuing Day Treatment, Day Treatment, Partial Hospitalization or Intensive Psychiatric Rehabilitation
OPWDD programs

NO → No Consolidated Budget Report is required

YES ↓

Does the service provider operate any of the following OPWDD programs:

Day Treatment Programs;
Intermediate Care Facilities or
HCBS Waiver Funded Programs?

NO → OASAS, OMH and all other OPWDD programs must complete schedules:

CBR-i
CBR-4
DMH-2 - Budget
DMH-3 – Budget

YES ↓

Budgets for these program types are only required for new site development. When opening a new site, please contact the appropriate DDSO Rate Setting Unit for the necessary forms.

Note: The County/NYC Local Governments and the Department of Mental Hygiene may request additional information as they deem necessary.

The CBR-i Consolidated Budget Report schedule is used to capture agency identifying data for county-operated and not-for profit service providers operating programs funded and/or certified by one (1) or more of the DMH State Agencies.

Note: *This is the only budget schedule with the agency address. Please ensure that this schedule is included in your submission.*

For The Period

Enter the beginning and ending dates of the budget period covered by the document.

Agency Name

Enter name of the organization (service provider) operating the reported program(s).

Agency Address

Enter the address of the organization operating the reported program(s).

Note: *Please check the box if the organization's headquarters/central administrative office has changed since the last reporting period.*

Agency Code

Enter the five (5) digit code assigned to the organization operating the reported program(s).

County Name

Enter the county where the organization's headquarters/central administrative office is located.

County Code

Enter the two (2) digit county code associated with the county where the organization's headquarters/central administrative office is located. Please see Appendix C of this manual for a list of New York State counties and their associated county codes.

OMH Note: *Service providers located in the five (5) boroughs of the City of New York (Bronx, Kings, New York, Queens and Richmond) should use the appropriate borough county code on their CBR-I. Program columns should use county code "31".*

Type of Ownership

Enter the organization's type of ownership:

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

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

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

Person to Contact

Enter the name, title, email address phone number and fax number of the person that can answer questions about the information contained in the document.

Note: *Please check the box if the person to contact has changed since the last reporting period.*

State Agency(ies)

Indicate the NYS Department of Mental Hygiene (DMH) State Agency(ies) that fund(s)/Certify(ies) the reported program(s). The DMH State Agencies are the Office of Alcoholism and Substance Abuse Services (OASAS), Office of Mental Health (OMH) and the Office for People with Developmental Disabilities (OPWDD).

Date Prepared

Enter date this document was completed.

The CBR-4 Consolidated Budget Report (CBR) schedule is used to list budgeted personal services expenses by program type and/or program site and/or contract for programs funded and/or certified by one (1) or more of the DMH State Agencies. Please refer to Appendix E, F and G for information on program types and program sites.

The CBR-4 reports the hours worked, amounts paid and full time equivalents (FTEs) associated with each position title (job function) employed by the county-operated or not-for-profit service provider.

Two (2) sets of CBR-4s are completed:

i. One (1) set reports program specific personal service expenses, and
ii. One (1) set reports agency administration personal service expenses.

Note: *Article 28 hospitals are not required to complete an agency administration CBR-4 schedule.*

Program Specific CBR-4 General Instructions

1. A separate CBR-4 schedule is completed for each funding DMH State Agency.

2. A separate DMH State Agency specific CBR-4 is completed for each Local Governmental Unit (LGU) funding a program or programs operated by the service provider.

3. Program specific CBR-4s can only include program/site, program administration and/or LGU administration position title codes (100–599 and 700–799).

Agency Administration Specific CBR-4 General Instructions

1. Article 28 hospitals are not required to complete an agency administration CBR-4.

2. Only one (1) agency administration CBR-4 is completed.

3. The agency administration CBR-4 schedule includes the *total* service provider agency administration personal services expenses *not* just those expenses associated with the funding DMH State Agency(ies) and/or LGU(s).

4. Agency administration CBR-4 schedules can only include agency administration position title codes (600-699).

5. All funding DMH State Agencies and/or LGUs must receive a copy of the same agency administration CBR-4 schedule. There cannot be separate CBR-4 schedules with different agency administration personal service expenses sent to each funding DMH State Agency and/or LGU.

General CBR-4 Instructions

These general instructions apply to both the program CBR-4 schedules and the agency administration CBR-4 schedules.

1. Amounts paid *must* be reported in whole dollars.

2. Include anticipated overtime, bonuses and cafeteria plan or split dollar benefits.

3. FTEs are calculated to three (3) decimal places.

4. Employee hours worked, amounts paid and FTEs must be allocated if any of the following circumstances occur:

    i. The employee works at more than one (1) program.

    ii. The employee works in programs funded by more than one (1) DMH State Agency and/or LGU.

    iii. The employee works in more than one position title (job function).

    Please see Appendix J and/or Appendix L of this manual for more information on allocating expenses.

Heading Instructions

For the Period *

The beginning and ending dates of the budget period covered by the document.

State Agency *

The DMH State Agency(ies) that fund(s) and/or certify(ies) the reported programs.

Agency Name *

The name of the organization (service provider) operating the reported program(s).

Agency Code *

The five (5) digit code assigned to the organization operating the reported program(s).

- *Complete this at the top of each page of the CBR-4.*

Staffing Category

Each of the two staffing categories must be reported on a separate page.

Staffing Category	*Position Title*	*Position Title Codes*
Program/Site	Support	100 through 199
	Direct Care	200 through 299
	Clinical	300 through 399
	Production	400 through 499
	Program Administration	500 through 599
	LGU Administration	700 through 799
Agency Administration	Agency Administration	600 through 699

Note: *All agency administration staff for the entire corporate entity must be reported on a separate schedule in a single column. One and only one CBR-4 schedule for Agency Administration must be completed per service provider.*

Article 28 Hospitals are not required to detail agency administration staff.

Column Number

Approved Consolidated Fiscal Reporting System (CFRS) software automatically assigns and organizes column numbers.

Program Code and Program Code Index ***(Leave blank for the agency administration CBR-4 schedule)***

For each reported program, enter the applicable DMH State Agency program code and program code index. Please see Appendices E, F and G of this manual for complete listings of valid program codes. Program code indexes are assigned as follows:

OASAS: Use the same array of program codes and indexes as were used during the prior reporting period unless programs have been added or removed from OASAS funding for this reporting period. If programs have been added or removed from OASAS funding, consult with the OASAS Field Office for the appropriate array of program codes and indexes to be used.

OMH: Use the same array of program codes and indexes as were used during the prior reporting period unless programs have been added or removed from OMH funding for this reporting period. If programs have been added or removed from OMH funding, consult with the OMH Field Office for the appropriate array of program codes and indexes to be used.

OPWDD: OPWDD programs reported on a program type basis (expenses and revenues aggregated and reported in one (1) column) and programs codes 0053, 0054, 0090, 0091, 0200, 0202, 1090, 1091, 2090, 2091, 3090, 4090, 5090, 5091,

6090 and 6091use index code “00”. For all other OPWDD programs use “01” for the first occurrence of each program type, “02” for the second occurrence, “03” for the third occurrence, etc (e.g. Family Support).

County Code

Select the county code of the county where the budgeted services will be provided and/or funded through a local contract. Please see Appendix C of this manual for a list of New York State counties and their associated county codes.

OMH Note: *Service providers located in the five (5) boroughs of the City of New York (Bronx, Kings, New York, Queens and Richmond) should use county code “31” for all reported programs. Statewide direct contracts should use either county code 63 or 64 as indicated on their direct contract summary document.*

Position Title Code

For each reported program, select the appropriate position title code using the job descriptions listed in Appendix R of this manual.

The following rules and restrictions apply to position title code reporting:

i. Select the position title code code(s) for the position title description that most closely describes the employee’s(s’) job function.

ii. Certain position title codes are only valid for specific DMH State Agencies and/or specific types of programs

iii. Multiple employees with the same position title code and the same standard work week must be combined and reported on the same line. Position title codes can only be used more than once if employees in the same position title code work different standard work weeks.

iv. Employees performing job duties relating to more than one position title must be reported using all applicable Position Title Codes based on the hours worked in each different job function.

Position Title

The appropriate position title(s) for the Position Title Code(s) used selected above.

Standard Work Week

Select the standard number of hours (35, 37.5 or 40) to be worked per week for a full time employee. If the standard work week differs from what is pre-printed on the schedule, check "other" and note the number of hours. *A standard work week cannot be less than 35 hours nor more than 45 hours.*

Note: *When reporting an employee who works part-time, check the number of standard work week hours the employee would be required to work if they were a full time employee. For example, if a social worker regularly works 20 hours, but would be required to work 40 hours as a full time employee, the standard work week is 40, not 20 hours per week.*

Hours Paid

For each program reported, enter the total budgeted hours to be paid all employees within the position title for the reporting period. This total must include all overtime. Overtime *must* be reported as straight time. For example, 10 additional hours paid at time and one half should be reported as 10 hours, not 15 hours.

Note: *If an employee works in multiple job titles and/or works at multiple programs/sites, allocate the hours paid for each job title and/or program/site using methodology explained in Appendix J and/or Appendix L of this manual.*

Full Time Equivalent (FTE)

For each program reported, the FTE for each Position Title Code is calculated to three (3) decimal places. The number of hours paid is divided by the product of the standard full time work week times 52 weeks per year.

Example 1: A social worker has a standard work week of 35 hours and will work 25 hours a week for 40 weeks:

$$\frac{25}{35} \times \frac{40}{52} = \frac{1000}{1820} = .549 \text{ FTEs}$$

Example 2: A psychologist has a standard work week of 37 ½ hours and will work 37 ½ hours a week for 52 weeks:

$$\frac{37.5}{37.5} \times \frac{52}{52} = \frac{1950}{1950} = 1.000 \text{ FTEs}$$

Note: *Approved Consolidated Fiscal Reporting System (CFRS) software automatically calculates FTEs.*

Amount Paid

For each reported program, enter the amount to be paid to all employees within each position title for the reporting period. The amount must be reported in whole dollars and include all overtime, bonuses, and cafeteria or split dollar benefits.

Note: *If an employee works at multiple programs/sites, allocate the amount paid to each program/site as explained in Appendix J and/or Appendix L.*

Total FTE

For each program reported, the total FTEs is displayed.

Total Amount Paid

For each reported program, the total amount to be paid is displayed.

The DMH-2 (Budget) schedule of the Consolidated Budget Report (CBR) is used to list budgeted expenses, revenues, net operating costs and deficit funding amounts by program type and/or program site and/or contract number for programs funded and/or certified by one (1) or more of the DMH State Agencies. Please refer to Appendix E, F or G for more detailed information on program types and program sites.

The following guidelines should be followed in completing this schedule:

1. A separate DMH-2 (Budget) schedule *must* be prepared for each DMH State Agency from which the service provider receives Aid to Localities (State Aid) funding. Aid to Localities funding may be provided directly through a contract with a DMH State Agency or indirectly through a contract with the Local Governmental Unit (LGU).

2. A separate DMH-2 (Budget) schedule *must* be prepared for each county in which the service provider operates programs and receives Aid to Localities (State Aid) funding. Aid to Localities funding may be provided directly through a contract with a DMH State Agency or indirectly through a contract with the Local Governmental Unit (LGU).

3. The programs reported on the DMH-2 (Budget) schedule *must* be arrayed in the same order as they appear on schedules CBR-4, and DMH-3.

4. Total service provider agency administration expenses *must* be allocated among the funding DMH State Agencies using the ratio value methodology. Each funding DMH State Agency's share of agency administration is allocated among that DMH State Agency's funded and/or certified programs as follows:

   OASAS: The total OASAS share of agency administration must be allocated among OASAS programs using ratio value methodology.

   OMH: The total OMH share of agency administration may be allocated among OMH programs using ratio value or an approved alternative methodology. The allocation methodology used *must* remain constant from year-to-year and cannot be changed without prior OMH and, if applicable, LGU approval.

   OPWDD: The total OPWDD share of agency administration *must* be allocated among OPWDD programs using the ratio value methodology.

5. Equipment purchases for the reporting period are budgeted as follows:

   OASAS : All equipment *must* be expensed in the year of purchase. OASAS does not allow service providers to budget or claim asset depreciation for State Aid reimbursement.

OMH: Equipment purchases for the reporting period may be expensed or capitalized (depreciated) over the life of the asset.

OPWDD: Equipment purchases for the reporting period may be expensed or capitalized (depreciated) over the life of the asset.

Note: *If equipment is expensed in the year of purchase, the service provider must use cash or modified accrual accounting on the DMH-2 (Budget), and DMH-3 (Budget) schedules.*

Heading Instructions

For The Period *

The beginning and ending dates of the budget period covered by this document.

State Agency *

Select the DMH State Agency(ies) that fund(s) and/or certify(ies) the reported programs.

Agency Name *

The name of the organization (service provider) operating the reported program(s).

Agency Code *

The five (5) digit code assigned to the organization operating the reported program(s).

Date Prepared *

The date the DMH-2 (Budget) schedule was prepared.

County Name and Code *

Select the name and associated code of the county where the budgeted services will be provided and/or funded through a local contract or, a direct contract with a DMH State Agency. Please see Appendix C of this manual for a list of New York State counties and their associated county codes.

OMH Note: *Service providers located in the five (5) boroughs of the City of New York (Bronx, Kings, New York, Queens and Richmond) should use the county name "New York" and the county code "31" for all reported programs. Statewide direct contracts should use either county code 63 or 64 as indicated on the direct contract summary document.*

** Complete this at the top of each page of the DMH-2 (Budget).*

Prepared by *

The name of person that prepared the DMH-2 (Budget) schedule and can answer questions about the information it contains.

Telephone *

The preparer's telephone number.

Column Number

For each program reported, assign a column number. Label programs in consistent column order within each funding DMH State Agency's schedules. Programs *must* be assigned the same column number throughout all schedules of the CBR. Additional programs must be assigned the next sequential column number on additional pages when necessary.

Note: *Approved Consolidated Fiscal Reporting System (CFRS) software automatically assigns and organizes column numbers.*

** Complete this at the top of each page of the DMH-2 (Budget).*

Line Instructions

1. Accounting Method

For each reported program, the method of accounting used i.e., accrual, modified accrual or cash should be consistent year to year. Please refer to Section 3.0 of this manual for more information on accounting methods.

2. Direct (State) Contract Number/(LGU) Local Contract Number

Using the radio button for contract type,

For each reported program, enter the contract number as follows:

Direct (State) Contract Number: For contracts directly dealing with a DMH State Agency for funding, enter the State Contract Number. i.e. C001234.

Local (LGU) Contract Number: For local county contracts receiving funding from a county via State Aid Approval Letter, enter the LGU Contract Number if applicable. A contract number *must* be entered. If there is no county contract number assigned to the program enter the applicable county name or county abbreviation (up to 7 characters).

OASAS NOTE: *The contract number used for each reported program on the DMH-2 (Budget) schedule must match the contract number used for all funding source codes (except funding source code 090) for that program on the DMH-3 (Budget) schedule.*

OMH NOTE: *The contract number used in each column (Unique program code + program code index) of the DMH-3 (Budget) schedule should consist of a single State direct contract number or an appropriate combination of local contract numbers. Direct and local contract numbers cannot be used in a single column on the DMH-3 (Budget) schedule.*

OPWDD NOTE: *There may be both direct contract numbers and local contract numbers in the same column (program code) of the DMH-3 (Budget) schedule. Each funding source code may have a unique contract number. At least one (1) contract number and associated type of contract (State or local) must match the contract number and type of contract in the same column (program code) of the DMH-2 (Budget) schedule.*

3. Program Type

Enter the type of program operated using the program names in Appendices E, F and G of this manual.

4. Program Code & Program Code Index

Select the applicable DMH State Agency program code and program code index. Please see Appendices E, F and G of this manual for complete listings of valid program codes. Program code indexes are assigned as follows:

OASAS:

i. Use the same array of program codes and indexes as were used during the prior reporting period unless programs have been combined, added or removed from OASAS funding for this reporting period. If programs have been added or removed from OASAS funding, consult with the OASAS Field Office for the appropriate array of program codes and indexes to be used.

OMH:

i. Use the same array of program codes and indexes as were used during the prior reporting period unless programs have been added or removed from OMH funding for this reporting period. If programs have been added or removed from OMH funding, consult with the OMH Field Office for the appropriate array of program codes and indexes to be used.

ii. For OMH Community Residences, each supervised site, each MI/MR site and

each Children and Youth site is considered a program and must be reported in a separate column.

iii. For OMH start up program and PDG program codes and indexes, see Appendix F of this manual.

OPWDD:

i. OPWDD programs reported on a program type basis (expenses and revenues aggregated and reported in one (1) column) and programs codes 0053, 0054, 0090, 0091, 0200, 0202, 1090, 1091, 2090, 2091, 3090, 4090, 5090, 5091, 6090 and 6091 use index code “00”. For all other OPWDD programs use “01” for the first occurrence of each program type, “02” for the second occurrence, “03” for the third occurrence, etc (e.g. Family Support).

EXPENSES

5. Personal Services

The anticipated total personal services expenses for the reporting period from the CBR-4 schedule. *Do not include agency administration personal services on this line.*

NOTE: *Personal services expenses must be reasonable and necessary for providing services.*

6. Vacation Leave Accruals

For each reported program, enter the anticipated vacation leave accruals corresponding to the personal services listed on Line 5. *Do not include agency administration leave accruals on this line.*

OASAS NOTE: *OASAS does not allow service providers to budget for or claim vacation leave accruals for Aid to Localities (State Aid) reimbursement.*

7. Fringe Benefits

For each reported program, enter the anticipated fringe benefits expenses corresponding to the personal services listed on Line 5. Include FICA, hospitalization, retirement benefits, group life insurance, etc. *Do not include agency administration fringe benefits on this line.*

NOTE: *Fringe benefits expenses are allowable expenses to the extent that they are reasonable and available to all employees.*

8. Other Than Personal Services (OTPS)

For each reported program, enter the anticipated OTPS expenses for the reporting period. Include food, repairs and maintenance, utilities, telephone and minor expensed equipment (equipment costing less than $5,000 or having a useful life of less than two years).

9. Equipment Provider Paid

For each reported program, enter the anticipated equipment related expenses for the reporting period. Include vehicle and equipment lease costs. *Do not include agency administration equipment costs on this line.*

NOTE: *Do not include any equipment budgeted as minor expensed equipment in OTPS (line 8) or Agency Administration.*

OASAS NOTE: *OASAS does not allow service providers to budget for or claim equipment depreciation expenses for Aid to Localities (State Aid) reimbursement. All equipment must be expensed in the year of purchase.*

10. Property-Provider Paid

For each reported program, enter the anticipated property related expenses for the reporting period. Include property lease costs and/or depreciation, real estate taxes (if allowable), property and casualty insurance, etc., if applicable. *Do not include agency administration property costs on this line.*

OASAS NOTE: *OASAS does not allow service providers to budget for or claim property related depreciation expenses for Aid to Localities (State Aid) reimbursement.*

OMH NOTE: *OMH Community Residence and Family Based Treatment providers should refer to the OMH Aid to Localities Spending Plan Guidelines.*

11. Agency Administration

For each reported program, enter the anticipated agency administration expenses for the reporting period. Except as noted below, *all* county-operated programs and *all* not-for-profit service provider programs must be allocated agency administration expenses.

NOTE: *County-operated service providers* must *allocate agency administration expenses to programs other than LGU administration (program code 0890). LGU administration is considered a unique cost center separate and distinct from agency administration expenses incurred by other county-operated programs. Agency administration expenses for the management and oversight of all county-operated programs other than program code 0890 cannot be included in the expenses reported under program code 0890. Please see Appendix I and Appendix K of this manual for more detailed information on agency administration and LGU administration.*

Agency administration is allocated to the DMH State Agencies and their programs using a two (2) step process:

Step 1:

Allocate the organization's (service provider's) agency administration expenses between each of the funding DMH State A *total* agencies and *all* other funding sources using the ratio value allocation methodology.

The following programs are exempt from agency administration and are not included in the Step 1 ratio value calculation:

- LGU Administration (0890),

Program Development Grants (OPWDD),

Step 2:

For OASAS: Allocate the total OASAS share of agency administration to each OASAS program using the existing OASAS approved allocation methodology. Please note that OASAS prefers and recommends the use of the ratio value allocation methodology.

For OMH: Allocate the total OMH share of agency administration to each OMH program using the existing OMH approved allocation methodology.

Within the OMH DMH-2 (Budget) schedules, the following programs are exempt from agency administration and are not included in the Step 2 ratio value calculation:

- LGU Administration – OMH Reinvestment and MGP (0860).
- Monitoring and Evaluation, CSS (0870),
- FEMA Crisis Counseling Assistance and Training (1690)
- Non-Medicaid Care Coordination Service Dollars (2820)
- Conference of Mental Hygiene Directors (2860)
- Case Management Administration (2810)
- Blended Case Management Service Dollars (0920)
- Start-up programs with an ”A” as the program code index.
- RTF Coordinator and HCBS Service Dollar (2980)
- Assertive Community Treatment (ACT) Team – Service Dollars (8810)
- Intensive Case Management Service (1910)
- Adult Home Service Dollars (6920)
- Supportive Case Management Service Dollars (6910)
- Flexible Recipient Service Dollars (1230)
- Health Home Care Management Service Dollars (2740)
- Health Home Care Management Service Dollars Administration (2850)

For OPWDD: Allocate the total OPWDD share of agency administration to each OPWDD program using the ratio value allocation methodology. Within the OPWDD DMH (Budget) schedules, the following programs are exempt from agency administration and are not included in the Step 2 ratio value calculation:

- VOICF/DD, Sheltered Workshop not operated by service provider (2091)
- VOICF/DD, School District Contracts not operated by service provider (3091)
- VOICF/DD, Day Training not operated by service provider (5091)
- VOICF/DD, Day Services Contract (7090)

12. Adjustments/Non-Allowable Costs

For each reported program, enter the anticipated adjustment to expenses and/or non-allowable costs. Refer to Appendix X of this manual for further details.

OASAS NOTE: *OASAS does not allow service providers to budget for adjustments to expenses or non-allowable costs.*

13. Total Adjusted Expenses

For each reported program, enter the sum of lines 5 through 11 minus line 12.

REVENUES

14. Participant Fees (less SSI & SSA)

For each reported program, enter the anticipated fee payments expected directly from program participants for the reporting period. The amount entered here will be the amount in excess of anticipated SSI and SSA payments made on behalf of program participants.

15. SSI & SSA

For each reported program, enter the anticipated amount of Supplemental Security Income and the Social Security Income expected from program participants for the reporting period.

16. Home Relief

For each reported program, enter the anticipated amount of Home Relief revenue for the reporting period such as Congregate Care.

For 2015:
17. Medicaid

For each reported program, enter the anticipated amount of Medicaid revenue expected for the reporting period.

Medicaid Managed Care: *Revenues received directly from a Medicaid Managed Care organization should not be reported here. It should be reported on line 19, Other Third Parties.*

Disproportionate Share (DSH): *OMH service providers receiving Disproportionate Share (DSH) revenue should budget DSH revenues on line 29, Other Revenue.*

OMH NOTE: *Include the anticipated Community Support Program (CSP) Medicaid revenue expected during the local fiscal year. For budgeting and claiming purposes, include the CSP revenue in the column of the appropriate CSP program; not for the licensed outpatient program (clinic, CDT, or day treatment program) generating the CSP revenue. See Appendix DD of this manual for more information on COPS and CSP Medicaid revenue.*

For 2015/2016:

17a. Medicaid Fee for Service

Report Medicaid Fee for Service revenue.

Medicaid Managed Care: *Revenues received from a Medicaid Managed Care organization* should not be reported here. Medicaid Managed Care revenue should be reported on schedule DMH-2 line 17b, Medicaid Managed Care.

(For OMH service providers, the COPS portion of the rate may still need to be reported here.)

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

Approved CFR software includes the following predefined entries:

OASAS and OPWDD:

- Base Medicaid

OMH:

- Base Medicaid
- Level 1 COPS
- CSP
- Level II COPS
- BIP (Balancing Incentive Program)

<u>Notes for OMH Only</u>:

This detail must be manually entered in the line detail box to replace the single figure brought forward from the core schedules.

Include the entire amount of the Comprehensive Outpatient Providers (COPS) Level I or Level II payments for the period. Include amounts in excess of the 110% threshold limit for programs which have a threshold.

Medicaid Community Support Program (CSP) revenue is reported differently on DMH-2 than on DMH-1. The amounts reported as Medicaid on the DMH-1 in the licensed program must be moved to the CSP program in which the revenue is budgeted. Refer to Appendix DD.

***** NOTICE *****

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

COPS/Level II COPS

Partial Hospitalization: 7/1/12

Clinic Treatment (for COPS-only rate codes): 9/1/12

Continuing Day Treatment: 10/1/13

Day Treatment: 10/1/13

Intensive Psychiatric Rehabilitation Treatment: 10/1/13

CSP

Continuing Day Treatment: 10/1/13

Day Treatment: 10/1/13

Clinic Treatment: 11/1/13

17b. Medicaid Managed Care

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

18. Medicare

For each reported program, enter the anticipated Medicare revenue expected for the reporting period.

For 2015:

19. Other Third Parties

For each reported program, enter the anticipated revenue expected from managed care organizations and third party payers (such as Blue Cross, commercial pay, Champus, etc.) for the reporting period.

For 2015/2016:

19. Other Third Parties

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

20. OPWDD Residential Room and Board/NYS OPTS

Make no entry. Not applicable for OPWDD CBRs.

21. Transportation, Medicaid

For each reported program, enter the anticipated Medicaid transportation revenue expected for the reporting period.

22. Transportation, Other

For each reported program, enter the anticipated transportation revenue expected for the reporting period that is *not* included on line 21.

23. Sales: Contract Total

For each reported program, enter the anticipated *industrial* sales contract revenue expected for the reporting period.

OASAS NOTE: *Report anticipated Employee Assistance Program (EAP) revenues on this line.*

24. Federal Grants (Attach detail)

For each reported program, enter the anticipated Federal grant revenues expected for the reporting period. Only include those grants received *directly* from an administering Federal Government agency that are specifically part of a program funded by one of the DMH State Agencies.

Do not include Federal grant revenue received as pass through State Aid from any New York State Agency (e.g., the Substance Abuse Prevention and Treatment Block Grant).

25. State Grants (Attach detail)

For each reported program, enter the anticipated New York State (NYS) Agency grant revenues expected for the reporting period. *Do not* include any revenues expected from one of the three (3) DMH State Agencies (OASAS, OMH and/or OPWDD) or the NYS Education Department (SED).

All of the following criteria must be met for the anticipated revenues reported on this line:

i. The revenues *must* be received *directly* from a non CFR NYS Agency; and

ii. The revenues *must* be a component of the program funded by the applicable DMH State Agency.

NOTE: The expenses associated with the revenues reported on this line *must* also be included in lines 5 through 10 of this schedule.

26. LTSE Income Total (OMH and OPWDD Only)

OASAS: Make no entry.

OMH: For each reported program, enter the anticipated Long Term Sheltered Employment revenue. The amount entered must be equal to the amount that will be included in the service providers fully executed contract.

OPWDD: For each reported program, enter the anticipated Long Term Sheltered Employment revenue. The amount entered must be equal to the amount that will be included in the service providers fully executed contract.

27. Food Stamps (OASAS Only)

OASAS: For each reported program, enter the anticipated food stamp revenue.

OMH: Make no entry.

OPWDD: Make no entry.

28. Net Deficit Funding (State & LGU Funding Only)

For CBRs only, make no entry on this line. OMH providers must complete this line.

29. Other Revenue

For each reported program, enter all other anticipated revenues not reported on lines 14 through 28 above.

OASAS: Detail *must* be provided for any individual revenue item in excess of $1,000. The following types of revenue are *some, but not all,* of the types of revenue reported on this line for OASAS programs:

i. Closely Allied Entities
ii. Voluntary Contributions
iii. TANF
iv. Prior Year Revenue.

OMH: Detail *must* be provided for *all* revenue items regardless of the dollar amount. The following types of revenue are *some, but not all,* of the types of revenue reported on this line for OMH programs:

i. Non-Medicaid CRs Prior Years
ii. ICM Prior Years
iii. SCM Prior Years
iv. BCM Prior Years
v. ACT Prior Years
vi. Accrued Disproportionate Share (DSH) Revenue
vii. Federal Salary Sharing (See Appendix V of this Manual for more information about OMH Federal Salary Sharing.)
viii. CSP Reserve Prior Years (See Appendix DD of this Manual for more information about CSP.)
ix. Level I COPS Prior Years
x. Level II Non-COPS Prior Years.
xi. Adult Home Supportive Case Management prior years

OPWDD: Detail *must* be provided for any individual revenue item in excess of $1,000.

30. Total Gross Revenues

For each reported program, the sum of lines 14 through 29.

GAAP ADJUSTMENTS TO REVENUE

31. Participant Allowance

For each reported program, enter the anticipated total amount of the program participants' personal allowances, income disregards, and work related exemptions.

For 2015:

32. Uncollectible Accounts Receivable

Make no entry. Uncollectible Accounts Receivable is not an allowable adjustment to revenue for State Aid budgeting and claiming.

For 2015/2016:

32. Provision for Bad Debts – Revenue Deduction

Report the provision for bad debts allowed as a deduction from revenue, provided that the revenue was not reported net of the provision for bad debts.

Under GAAP, a health care entity that recognizes significant amounts of patient service revenue without assessment of the patient's ability to pay, may be allowed to deduct from revenue, a provision for bad debts. The Provider must meet the definition of a health care entity under GAAP.

If the entity recognizes revenue to the extent that it expects to collect the amount, then bad debts related to receivables from patient service revenue are reported as an expense on the CFR. On the CFR, bad debt expense is reported on schedule CFR-1, line 40 and/or schedule CFR-2, Column 7, line 4 and it must also be adjusted out of reported costs on schedule CFR-1, line 66 and/or schedule CFR-2, Column 7, line 8.

33. Other (Attach detail if greater than $1,000)

For each reported program, enter all other anticipated revenues not reported on lines 31 and 32 above.

OASAS: Detail *must* be provided for any individual revenue item in excess of $1,000.

OMH: Detail *must* be provided for *all* revenue items regardless of the dollar amount

OPWDD: Detail *must* be provided for any individual revenue item in excess of $1,000.

34. Total GAAP Adjustments

For each reported program, the sum of lines 31 through 33.

35. Net GAAP Revenues

For each reported program, enter the result of line 30 minus line 34.

NON-GAAP ADJUSTMENTS TO REVENUE

36. Exempt Contract Income

For each applicable program, enter the anticipated exempt contract income for the reporting period. Exempt contract income is calculated by subtracting participant wages and raw materials from total contract sales. Worksheets supporting the calculation of exempt contract income *must* be maintained by the service provider.

Calculation: Contract sales minus Participant Wages minus Raw Materials = Exempt Contract Income

NOTE: If non-consumer employees work on industrial contracts, the portion of the contract income attributable to these employees, their wages and the raw materials they use *cannot* be included in the exempt contract income calculation. Additionally, any of the resources above that are not attributable to industrial contracts (such as janitorial services for your agency) *cannot* be used in the exempt contract income calculation.

37. Exempt LTSE Income

For each applicable program, enter the anticipated exempt Long Term Sheltered Employment (LTSE) income for the reporting period. Exempt LTSE income is calculated by multiplying total LTSE income on line 26 by 40% (.40).

Calculation: Total LTSE Income x .40 = Exempt LTSE Income

38. Net Deficit Funding

For CBRs only, make no entry on this line.

39. Other (Attach detail if greater than $1,000)

For each reported program, enter all other anticipated revenues not reported on lines 14 through 28 above.

OASAS: Detail *must* be provided for any individual revenue item in excess of $1,000. The following types of revenue are *some, but not all,* of the types of revenue reported on this line for OASAS programs:

i. Not Applied Revenue

OMH: Detail *must* be provided for *all* revenue items regardless of the dollar amount. The following types of revenue are *some, but not all,* of the types of revenue reported on this line for OMH programs:

i. OMH Share Medicaid CR
ii. Provider Share Medicaid
iii. CSP Reserve
iv. Level I COPS Reserve
v. ICM Current Year Exempt
vi. SCM Current Year Exempt
vii. BCM Current Year Exempt
viii. ACT Current Year Exempt
ix. Level II COPS Reserve
x. Adult Home Supportive Case Management current year exempt

OPWDD: Detail *must* be provided for any individual revenue item in excess of $1,000.

40. Total Non-GAAP Adjustments

For each reported program, the sum of Lines 36 through 39.

41. Subtotal Adj. to Revenue

For each reported program, the sum Lines 34 and 40.

42. Total Net Revenues

For each reported program, the result of Line 30 minus 41.

43. Net Operating Cost

For each reported program, the result of Line 13 minus 42

DEFICIT FUNDING

Deficit funding consists of those funding sources (i.e. State, Local Government, Voluntary Contributions, Non-funded) used to offset the net operating costs. Since the overall budget/claim of an agency must balance, the net operating costs on line 43 must equal the total deficit funding on line 49.

44. State

For each reported program, enter the anticipated amount of State funds to be applied against the net operating cost on line 43. These State funds will partially or fully finance the net operating cost of the service provider. This includes any Federal pass through funds received from the funding DMH State Agency.

NOTE: *Please see "Percent of Net Costs" information at the end of this section.*

45. Local Government

For each reported program, enter the anticipated amount of local government (public) funds that will be used to finance the required match of State funds on line 44. Local government funds are funds raised by the county through a tax levy or some other

means. *Do not* include the State or service provider share of the net deficit to be funded on this line.

OASAS: Only Local Government tax dollars which are considered maintenance of effort (MOE) should be reported on Line 45. All other local contributions (i.e., non-MOE, city, town, school district) should be shown under Revenue on Line 29 – Other.

46. Service Provider Share (Voluntary Contributions)

OASAS: Make no entry. All voluntary contributions *must* be reported on line 29, Other Revenue, pursuant to Article 26 of NYS Mental Hygiene Law.

OMH: For each reported program, enter the amount of voluntary contributions, if any, used to finance the required match of State funds. This amount may be stipulated in a local county contract or a direct contract with a funding DMH State Agency.

OPWDD: For each reported program, enter the amount of voluntary contributions, if any, used to finance the required match of State funds. This amount may be stipulated in a local county contract or a direct contract with a funding DMH State Agency.

47. Total Approved Deficit Funding

For each reported program, the total of lines 44 through 46. This amount represents the anticipated portion of program expenses less total revenue that will be approved for State Aid reimbursement by the funding DMH State Agencies.

48. Non-Funded

For each reported program, enter the anticipated amount of program expenses that will *not* be approved for State Aid reimbursement. This amount represents the difference between line 43 and line 47. Fiscal support for the expenses entered on line 48 is the sole responsibility of the service provider.

49. Total Net Deficit

For each reported program, enter the sum of lines 44 through 47.

NOTE: *Line 49 must equal line 43.*

PERCENT (%) OF NET COSTS

The amounts entered on line 44 of the DMH-2 are calculated by applying the percentages applicable for each funding source code used on the DMH-3 and then totaling all the results. Funding Source code information can be found in Appendix N of this manual.

NOTE: *In some cases, the surplus generated by a program(s) may be used to offset a deficit(s) generated by another program(s) funded by the same DMH Agency. Service providers should refer to the definition for In-contract/Out-of-contract in the glossary and Appendix Z for a policy statement and procedure.*

RESERVED FOR FUTURE USE

The DMH-3 (Budget) schedule of the Consolidated Budget Report (CBR) is used to display individual program expenses, revenues and net operating costs by funding source code for the program types and/or program sites and/or and contract for programs funded and/or certified by one (1) or more of the Department of Mental Hygiene (DMH) State Agencies. Please refer to Apendix E, F or G for more detailed information on program types and program sites.

The following guidelines should be followed in completing this schedule:

1. A separate DMH-3 (Budget) schedule must be prepared for each DMH State Agency from which the service provider receives Aid to Localities (State Aid) funding. Aid to Localities funding may be provided directly through a contract with a DMH State Agency or indirectly through a contract with the Local Governmental Unit (LGU).

2. A separate DMH-3 (Budget) schedule must be prepared for each county in which the service provider operates programs and receives Aid to Localities (State Aid) funding. Aid to Localities funding may be provided directly through a contract with a DMH State Agency or indirectly through a contract with the Local Governmental Unit (LGU).

NOTE: *The NYS Office of Alcoholism and Substance Abuse Services (OASAS) does not require the submission of the DMH-3.*

Heading Instructions

For the Period *
The beginning and ending dates of the budget period covered by this document.

State Agency *
The DMH State Agency(ies) that fund(s) and/or certify(ies) the reported programs.

*A**gency Name*** *
The name of the organization (service provider) operating the reported program(s).

Agency Code *
The five (5) digit code assigned to the organization operating the reported program(s).

Date Prepared *
The date the DMH-3 (Budget) schedule was prepared.

County Name and Code *
The name and associated code of the county where the budgeted services will be provided and/or funded through a local contract or a direct contract with a DMH State Agency. Please see Appendix C of this manual and the Consolidated Fiscal Reporting and Claiming Manual (CFR Manual) for a list of New York State counties and their associated county codes.

OMH NOTE: *Service providers located in the five (5) boroughs of the City of New York (Bronx, Kings, New York, Queens and Richmond) should use the county name "New York" and the county code "31" for all reported programs. Statewide direct contracts should use either county code 63 or 64 as indicated on the direct contract summary document.*

Prepared by *

Name of person that prepared the CBR and can answer questions about the information contained in the document.

Telephone *

The preparer's telephone number.

Column Number

Approved Consolidated Fiscal Reporting System (CFRS) software automatically assigns and organizes column numbers.

Line Instructions

1. *Accounting Method*

For each reported program, select the method of accounting used i.e., accrual, modified accrual or cash. Use the same method of accounts as DMH-2. Please refer to Section 3.0 of the manual for more information on accounting methods.

2. *Program Type*

For each reported program, enter the type of program operated using the program names in Appendices E, F and G of this manual..

3. *Program Code & Program Code Index*

For each reported program, select the applicable DMH State Agency program code and program code index. Please see Appendices E, F and G of this manual and the CFR Manual for complete listings of valid program codes. Program code indexes are assigned as follows:

OASAS:

i. Use the same array of program codes and indexes as were used during the prior reporting period unless programs have been combined, added or removed from OASAS funding for this reporting period. If programs have been added or removed from OASAS funding, consult with the OASAS Field Office for the appropriate array of program codes and indexes to be used.

OMH:

i. Use the same array of program codes and indexes as were used during the prior reporting period unless programs have been added or removed from OMH funding for this reporting period. If programs have been added or removed from

OMH funding, consult with the OMH Field Office for the appropriate array of program codes and indexes to be used.

ii. For OMH Community Residences, each Congregate site and each Children and Youth site is considered a program and must be reported in a separate column.

iii. For OMH start up program and PDG program codes and indexes, see Appendix F of this manual.

OPWDD:

i. OPWDD programs reported on a program type basis (expenses and revenues aggregated and reported in one (1) column) and programs codes 0053, 0054, 0090, 0091, 0200, 0202, 1090, 1091, 2090, 2091, 3090, 4090, 5090, 5091, 6090 and 6091 use index code “00”. For all other OPWDD programs use “01” for the first occurrence of each program type, “02” for the second occurrence, “03” for the third occurrence, etc (e.g. Family Support).

4. Total Persons Served/Month

Enter the anticipated average number of persons to be served on a monthly basis.

5. Total Units of Services

Enter the anticipated units of service to be provided during this reporting period.

NOTE: Budgeting and claiming of units of services may not be applicable to some programs. Please see Appendices E through G for more information on units of service applicability.

6. Gross Cost/Unit of Service

The software calculates this field.

7. Net Cost/Unit of Service

The software calculates this field.

8. Please check:

OASAS: Make no entry.

OMH: Make no entry.

OPWDD: Indicate if the revenue reported in the funding sources is on a non-participant specific basis or a participant specific basis. Use the following guidelines:

The methodology for the allocation of revenue categories varies as follows:

- *Non-participant Specific Revenue:* Allocates revenues to State agencies based on the percentage of units of service provided to each State agency. The revenues reported on the DMH-2 (Budget) schedule must be designated as appropriate for each program. In order to allocate revenues for the same program by State agency, the percentage of the Total Units of Service indicated at the top of the Schedule DMH-3 must be used. For example, if 35% of the total units of service are for an OPWDD Workshop, then 35% of the gross expenditures, revenue and net operating cost are allocated to the NYS Office for People with Developmental Disabilities.

  This methodology also applies when allocating among funding sources within the same program for one disability. The only exception to this methodology would be a funding source within that program which requires a separate site and separate records.

- *Participant Specific Revenue:* Allocates revenues on a program participant specific basis by funding source. Service providers using this methodology must maintain records supporting the allocations to funding sources. The revenues reported on the DMH-2 (Budget) schedule must be allocated for each program by funding source. Participant specific revenue includes all of the revenue categories that are specific to program participants. Allocating these revenues involves an accurate recording of revenues received. Also, this process automatically classifies revenues by State Agency. Gross expenditures must be allocated using units of service for each funding source. The participant specific revenue is then applied to each funding source as recorded in the service provider's ledger.

Funding Source Code(S) - Blocks A - C:
State Aid reimbursement for each reported program will come from one (1) or more funding source codes and/or indexes. Different funding source codes and indexes cannot be commingled. Within each funding source code block, the funding source code/index (lines 9, 16 and 23), number of persons served/month (lines 10, 17 and 24), number of units of service (lines 11, 18 and 25), total adjusted expenses (lines 12, 19 and 26), less applied net revenue (lines 13, 20 and 27), net operating costs (lines 14, 21 and 28) and contract number (lines 15, 22 and 29) should be entered in accordance with the following instructions:

Funding Source Code/Index
For each program reported, select the applicable three (3) digit numeric funding source code and index to be used for the reimbursement of Aid to Localities (State Aid) funding. Please see Appendix N of this manual for a listing of valid funding source codes and their associated reimbursement rates.

Where applicable, the associated funding source code index should be entered as follows:

OASAS: For each reported program, enter the applicable alphabetic funding source index in the box to the right of the three digit numeric funding source code on lines 9, 16 and/or 23. The funding source code(s) and indexes used should be consistent with the service provider's most recently approved budget as indicated on the county LGU Funding Authorization (Approval Letter) or Appendix B of OASAS direct contracts. Valid OASAS funding source code indexes are F, M, O, S, or C. OASAS Funding source code indexes are defined in Appendix N of this manual.

OPWDD: Make no entry.

Non-Funded Expenses

The difference between program total adjusted expenses, applied revenue and net operating costs and the adjusted expenses, applied revenue and net operating cost eligible for Aid to Localities reimbursement (including direct contracts) is the non-funded amount (funding code 090). Number of Persons Served and Units of Service should not be entered for this non-funded block.

OMH Note: *Please refer to Appendix Z – In Contract-Out of Contract for additional instructions.*

Line Instructions

Number Persons Served/Month (lines 10, 17 and 24)

Enter the anticipated average number of persons to be served on a monthly basis.

Number Units of Service (line 11, 18, and 25)

For each applicable program, enter the anticipated units of service associated with each individual funding source code and/or index.

Note: Not all programs generate units of service. Please check the appropriate DMH State Agency's program code appendix in this manual for program code definitions and units of service applicability.

Total Adjusted Expenses (line 12, 19, and 26)

For each unique funding source code and index in a program, enter the applicable portion of Total Adjusted Expenses from line 13 of the DMH-2 (Budget) schedule.

Less Applied Net Revenue (line 13, 20, and 27)

For each unique funding source code and index in a program, enter the applicable allocated portion of Total Net Revenues from the DMH-2 (Budget) schedule.

Net Operating Costs (line 14, 21, and 28)

For each unique funding source code and index in a program, the applicable allocated portion of Net Operating Costs from line 43 of the DMH-2 (Budget) schedule is calculated.

Contract Number (line 15, 22, and 29)

For each unique funding source code and index in a program, enter the contract number as follows:

Direct (State) Contract Number: For contracts directly dealing with a funding DMH State Agency, to enter the State Contract Number, i.e. C001234, TM08012.

Local (LGU) Contract Number: For local county contracts receiving funding from the County via the State Aid letter,, enter the LGU Contract Number if applicable. A contract number *must* be entered. If there is no county contract number assigned to the program enter the applicable county name or county abbreviation (up to 7 characters).

OASAS Note: *The contract number used for each unique funding source code and index in a program on a DMH-3 (Budget) schedule <u>must</u> match the contract number used for that program on line 2 of the DMH-2 (Budget) schedule. No contract number is required for funding source code 090.*

OMH Note: *The contract number used in each column (County and unique program code + program code index) of the DMH-3 (Budget) schedule should consist of a single State direct contract number or an appropriate local contract number. Direct and local contract numbers cannot be used in a single column on the DMH-3 (Budget) schedule.*

OPWDD Note: *There may be both direct contract numbers and local contract numbers in the same column (program code) of the DMH-3 (Budget) schedule. Each funding source code may have a unique contract number. At least one (1) contract number and associated type of contract (State or local) must match the contract number and type of contract in the same column (program code) of the DMH-2 (Budget) schedule.*

Block D - Totals from A-C Above:

30. ***Total Adjusted Expenses***

For each reported program, the sum of the Total Adjusted Expenses line for each unique funding source code and index used. This amount *must* match line 13 of the DMH-2

(Budget) schedule. If more than three (3) unique funding code and funding code index combinations are used, enter this total on the last DMH-3 (Budget) continuation sheet used. *Do not* enter page subtotals on any DMH-3 (Budget) continuation schedule other than the last one used.

31. *Less Net Revenue*

For each reported program, enter the sum of the Less Applied Net Revenue line for each unique funding code and funding code index combination used. This amount *must* match line 42 of the DMH-2 (Budget) schedule.

32. *Net Operating Costs*

For each reported program, enter the sum of the Net Operating Costs line for each unique funding source code and index used. This amount *must* match line 43 of the DMH-2 (Budget) schedule.

Total Column

The sum of amounts listed in all columns going across the page for *each* unique funding code and funding code index combination.

An integral component of the Consolidated Fiscal Reporting System (CFRS) is the claiming process for programs financed through Aid to Localities (State Aid) funding. The instructions contained in the following sections of this manual detail the procedures not-for-profit and county-operated service providers should follow when completing intra-year and final, year-end claiming forms. Intra-year claims may be required quarterly or at mid-year at the discretion of the funding Department of Mental Hygiene (DMH) State Agencies or the LGU if the service provider is funded through a local contract.

Provision of State Aid

The DMH State Agencies are authorized to provide financial support for local services in Articles 25, 26 and 41 of New York State Mental Hygiene Law.

State Aid funding can be provided two (2) different ways:

1. LGUs, county-operated programs, and not-for-profit service providers can receive State Aid funding through the State Aid Approval Letter process. State Aid Approval Letters are issued to an LGU by a DMH State Agency and provide the LGU with their authorized funding allocation for a specific fiscal reporting period. These Approval Letters have the same effect of law as fully executed legal contracts. Each DMH State Agency's Approval Letter displays their authorized State Aid allocation differently.

2. Not-for-profit service providers and governmental entities can also receive State Aid funding through a fully executed direct contract between the service provider and a DMH State Agency.

These sections of the manual only apply to service providers receiving State Aid through the State Aid Approval Letter process or through a direct contract with a DMH State Agency. Service providers meeting one or more of the following criteria are *not* required to complete State Aid claiming documents:

- Service providers funded completely by cost-based rates or fees, (OPWDD only)

- For-profit (proprietary) service providers operating certified OASAS, OMH and/or OPWDD programs.

Differences Between Cost Reporting And State Aid Claiming

Cost reporting to DMH State Agencies is accomplished using the core schedules of the year-end Consolidated Fiscal Report (CFR). The CFR core schedules are CFR1, CFR-2, CFR-3, CFR-4, CFR-4A, CFR-5, CFR-6 and DMH-1. These schedules are completed using full accrual accounting; major equipment and property assets are depreciated; and agency administration expenses are distributed to all of a service provider's funding sources and programs using the

ratio value allocation methodology.

State Aid claiming is accomplished using intra-year claim schedules (CQR-1.1 and CQR-1.2, CQR-I and CQR-iii) (OASAS) and the CFR-i, CFR-iii, DMH-2.1 and DMH-2.2 claiming schedules of the Consolidated Claim Report (CCR) that is included as part of a complete CFR submission. State Aid claiming schedules may be completed using accrual, modified accrual or cash accounting and major equipment assets may be completely expensed in the year of purchase. Additionally, the total agency administration expenses allocated to OASAS and OMH using the ratio value methodology may be redistributed between programs within the OASAS and OMH schedules using an allocation methodology other than ratio value (OPWDD-funded service providers must use ratio value on their claiming schedules as well as on their CFR core schedules).

OMH Only Providers:

Please refer to Appendix I for instructions on calculating ratio value allocations of agency administration.

For all funding DMH State Agencies, the method of accounting, the method of reporting major equipment assets (depreciating or expensing), and the agency administration allocation methodologies used *must* be identical to those utilized in the preparation of the service provider's approved budget. Any change to a service provider's method of accounting, reporting of major equipment assets and/or agency administration allocation methodology *must* be approved in advance by the funding DMH State Agency(ies) and LGU (if funded through a local county contract).

OMH maintains a master provider directory (CONCERTS) which contains information on the providers and programs licensed, certified by or funded by the OMH. It is necessary that each provider and county maintain the list of their programs registered with OMH through the Mental Health Provider Data Exchange (MHPD) system.

The County Allocation Tracker (CAT) and provider CBRs will be compared to the CONCERTS file when submitted. If the budgeted programs are not found in CONCERTS, the submission will fail. The county or provider will need to correct their submission or update their records through MHPD in order to pass the edits.

More information on the MHPD process can be found at : www.omh.state.ny.us/programinfo.

Programs Funded By More Than One (1) DMH State Agency And/Or LGU

Service providers may operate programs funded by more than one (1) DMH State Agency and/or more than one (1) LGU. Service providers may also operate shared programs. Shared programs are a single program that is funded by two (2) or more DMH State Agencies.

Expenses, revenues and net operating costs should be allocated between LGUs and/or DMH

State Agencies using units of service or New York State approved percentages, whichever is appropriate. Service providers should verify the allocation methodology to be used with the funding DMH State Agency(ies) and or LGU(s).

LGU Administration Expenses (Program Code 0890)

LGU administration expenses (program 0890) include those expenses necessary to carry out the duties and responsibilities outlined in Article 41 of the Mental Hygiene Law (MHL). Administrative expenses related to the duties and responsibilities in MHL Article 41.47 are *not* to be included in the LGU administration expenses reported in program code 0890. Administrative expenses pertaining to MHL Article 41.47 should be reported in program code 0870, Monitoring and Evaluation (CSS). Agency administration expenses for county-operated programs should *not* be included in program code 0890, LGU administration or program code 0870, Monitoring and Evaluation (CSS). Agency administration expenses for county-operated programs should be reported on the agency administration line of all non-0890/0870 programs using the appropriate allocation methodology.

> ***Note**: LGUs cannot allocate indirect costs following the guidelines issued by the Federal Office of Management and Budget (OMB) in their circular A-87. New York State policy regarding OMB Circular 74-4 can be found in Section 35.9 of this manual.*

Additional information regarding LGU administration expenses as well as the text of Section 6.0400 of The New York State Accounting System User Procedures Manual can be found in Section K of this manual,

General State Aid Claiming Requirements

Supporting worksheets used to complete State Aid claiming schedules may be requested by the funding DMH State agency at its discretion. LGUs and/or DMH State Agency Field Offices and Regional Offices may establish additional requirements for the preparation and submission of State Aid claims as long as these requirements do not conflict with instructions contained in this manual.

It is the LGU's responsibility to ensure that county-operated service providers and local contract funded not-for-profit service providers are aware of and understand the DMH State Agency requirements published in this manual. It is also the LGU's responsibility to ensure that these service providers are aware of and understand any additional LGU-specific requirements.

The instructions contained in this section of the Consolidated Budget and Claiming (CBR) Manual describe Local Governmental Unit (LGU) and direct contract service provider responsibilities associated with the preparation and submission of intra-year mid-year and final State Aid claims to the Office of Alcoholism and Substance Abuse Services (OASAS).

The specific instructions provided are broken into two main (2) sections:

- Instructions specific to LGU preparation and submission of intra-year and final State Aid claims; and

- Instruction specific to direct contract service provider preparation and submission of intra-year and final State Aid claims.

OASAS LGU General Instructions

For each fiscal reporting period, LGUs are required to submit two (2) State Aid claim packages to OASAS. The first is the mid-year claim package covering the first six (6) months of the fiscal reporting period. The second is the final claim package covering the complete 12 month fiscal reporting period.

Intra-year claims are completed on the Agency Quarterly Fiscal Summary (CQR-1.1, CQR-1.2, CQR-i, and CQR-iii). Final claims consist of the Consolidated Claim Report (CCR). The OASAS CCR is comprised of the CFR-i, CFR-iii, DMH-2.1, and DMH-2.2 of the year-end Consolidated Fiscal Report (CFR).

Instructions for completing CQR-1s are included in this manual. Instructions for completing and submitting CFRs and CCRs are described in the Consolidated Fiscal Reporting and Claiming (CFR) Manual. LGUs should ensure that all county-operated and not-for-profit service providers complete and submit their CFRs and associated CFR-i, CFR-iii, DMH-2.1, and DMH-2.2 claim schedules in accordance with the instructions provided in the CFR Manual issued for the correct fiscal reporting period.

For each fiscal reporting period, LGUs are expected to ensure that all county-operated and not-for-profit service providers funded and/or certified to provide mental health services in the county have used approved Consolidated Fiscal Reporting System (CFRS) software to complete and electronically submit their Claiming documents. Please see section 4.0 of this manual and Section 5.0 of the CFR Manual for more information regarding CFRS software.

Both of the required LGU claim packages include schedules for the LGU as well as OASAS-funded county-operated and not-for profit providers of chemical dependence services.

“Revised” State Aid claims should be submitted in the following instances:

- To correct erroneous intra-year or final claim schedules submitted to OASAS.

- To submit additional intra-year or final claim schedules for service providers that were delinquent in reporting and were not included in the original claim package submitted to OASAS.

OASAS reserves the right to reject and return all or part of any State Aid claim package that does not comply with the procedures and policies outlined in this manual and/or any other expressed instructions, policies and/or procedures set forth by OASAS.

OASAS LGU Submission Requirements

In addition to the electronic submission, OASAS currently requires that LGUs submit paper copies of intra-year and final State Aid claim packages to the following address:

NYS Office of Alcoholism and Substance Abuse Services
Bureau of Provider Monitoring and Funding, 5th Floor
1450 Western Avenue
Albany, NY 12203-3526

At their discretion, OASAS Field Offices may require that LGUs send them copies of all intra-year and/or final claim packages submitted. Please check with your Field Office Program Representative for more information on their specific policies in this area.

OASAS LGU Due Dates

LGUs State Aid claims are due for submission by the following dates:

Submission	Counties	NYC LGU *
Mid-Year Claim	August 15th	February 15th
Final Claim	May 1st	June 30th

* The NYC LGU is the NYC Department of Health and Mental Hygiene (NYC DOHMH)

OASAS LGU Intra-Year Claims

OASAS intra-year LGU State Aid claim packages consist of the following documents:

Counties

- CQR-1.1 and CQR-1.2 - for each county-operated and not-for-profit service provider receiving State Aid through the LGU
- CQR-i and CQR-iii

NYC DOHMH

- NYC Quarterly Fiscal Summary (CQR-2)
- Agency Quarterly Fiscal Summaries for each NYC-operated and not-for-profit service provider receiving State Aid through the NYC DOHMH

To the extent possible, submission of OASAS intra-year State Aid claims should not be delayed beyond the submission due date because one or more county-operated or not-for-profit service providers have not submitted CQR-1s to the LGU. Once received, the delinquent CQR-1s should be submitted as a supplemental State Aid claim.

Instructions for completing CQR-1s, CQR-2s and CQR-3s can be found elsewhere in this manual.

OASAS LGU Final Claims

OASAS final LGU State Aid claim packages consist of the following documents:

Counties

- DMH2.1 and DMH2.2 - for each county-operated and not-for-profit service provider receiving State Aid through the LGU
- CFR-i and CFR-iii

NYC DOHMH

- NYC Quarterly Fiscal Summary (CQR-2)
- Consolidated Claim Reports (CCRs) for each county-operated and not-for-profit service provider receiving State Aid through the NYC DOHMH

CCRs for both non-NYC LGUs and the NYC DOHMH consist of the CFR-i, CFR-iii, DMH-2, DMH-2A and DMH-3 schedules of the year-end CFR.

Note: *Incomplete final claim packages will not be accepted or processed.*

In the event that one or more county-operated or not-for-profit service provider's CFR has not been completed or finalized in time for the LGU to meet the submission due date, the LGU should not delay in submitting the claim to OASAS. Instead, preliminary ("estimated") CCRs (CFR-i, CFR-iii, DMH-2.1 and DMH-2.2) should be submitted for the delinquent service providers.

If preliminary ("estimated") claim schedules are submitted to OASAS the LGU *must* ensure that

it:

1. receives copies of the delinquent service provider's(s') final claim schedules derived from their completed and finalized CFR(s); and,

2. submits a revised final claim package to OASAS that includes the replacement DMH-2.1, DMH-2.2, CFR-i, and CFR-iii incorporating any changes necessitated by those new final claim schedules.

OASAS will consider the fiscal information submitted on any service provider's preliminary ("estimated") claim schedules to be final if final claim schedules derived from the affected service provider's(s') completed CFR(s) are not submitted to OASAS within 60 days of the final claim submission due date (May 1st for the January - December fiscal reporting period and November 1st for the July - June fiscal reporting period).

All requests for budget changes must be submitted to the appropriate OASAS Field Office with sufficient time for OASAS review and approval by August 1st for January - December claims and March 1st for July - June claims.

Late submissions that require an additional State Aid payment to the LGU may not be honored or processed after the September 15th lapse date of State appropriations.

OASAS Direct Contract Service Provider General Instructions

For each fiscal reporting period, OASAS direct contract funded service providers are required to submit intra-year and final State Aid claim packages.

The standard intra-year State Aid claim is the mid-year claim covering the first six (6) months of the fiscal reporting period. However, at its discretion, OASAS may require direct contract service providers to submit three (3) quarterly State Aid claim packages. Intra-year claims consist of CQR-1.1, CQR-1.2 and CQR-i.

The final State Aid claim package covers the complete 12 month fiscal reporting period. Final claims consist of the Consolidated Claim Report (CCR). The CCR is comprised of the CFR-i, DMH-2.1, and DMH-2.2 of the year-end Consolidated Fiscal Report (CFR).

Instructions for completing CQR-1s are included in this manual. Instructions for completing and submitting CFRs are described in the Consolidated Fiscal Reporting and Claiming (CFR) Manual.

For each fiscal reporting period, contractors are expected to use approved Consolidated Fiscal Reporting System (CFRS) software to complete and electronically submit their Claiming Documents. Please see section 4.0 of this manual and Section 5.0 of the CFR Manual for more information regarding CFRS software.

"Revised" State Aid claims should be submitted in the following instances:

- To correct erroneous intra-year claim (CQR-1.1 and CQR-1.2) schedules that were previously submitted to OASAS.
- To correct erroneous final claim (DMH-2.1, and DMH-2.2 claim schedules that were previously submitted to OASAS.

OASAS reserves the right to reject and return all or part of any State Aid claim package that does not comply with the procedures and policies outlined in this manual and/or any other expressed instructions, policies and/or procedures set forth by OASAS.

OASAS Direct Contract Service Provider Submission Requirements

In addition to the electronic submission, OASAS currently, requires that direct contract service providers submit paper copies of mid-year, quarterly (if required) and final State Aid claim packages to the following address:

NYS Office of Alcoholism and Substance Abuse Services
Bureau of Provider Monitoring and Funding, 5th Floor
1450 Western Avenue
Albany, NY 12203-3526

At their discretion, OASAS Field Offices may require that direct contract funded service providers send them copies of all intra-year and/or final claim packages submitted. Please check with your OASAS Field Office Representative for more information on their specific policies in this area.

OASAS Direct Contract Service Provider Due Dates

OASAS direct contract service providers State Aid claims are due for submission by the following dates:

Submission	Service Providers	NYC Service Providers
Quarterly Claim (if required)	1st Quarter: May 15th 2nd Quarter: August 15th 3rd Quarter: November 15th	1st Quarter: November 15th 2nd Quarter: February 15th 3rd Quarter: May 15th

Submission	Service Providers	NYC Service Providers
Mid-Year Claim	August 15th	February 15th
Final Claim	May 1st	November 1st

Due dates for OASAS direct contract service providers funded on a period other than January to December or July to June should submit mid-year, quarterly (if required) and final claims as follows:

Mid-Year Claims:	45 days after the end of the first six months of the twelve month contract period.
Quarterly Claims:	45 days after the last day of each three month period of the 12 month contract period.
Final Claims:	120 days after the end of the twelve month contract period.

OASAS Direct Contract Service Provider Intra-Year Claims (Mid-Year/Quarterly)

Intra-year claims for OASAS direct contract service providers consist of the following documents:

Quarterly Claims (if required)

- CQR-1.1 and CQR-1.2
- CQR-i

Mid-Year Claims

- CQR-1.1 and CQR1.2
- CQR-i

OASAS Direct Contract Service Provider Final Claims

The OASAS direct contract service provider final State Aid claim package consists of the following documents:

- DMH-2.1 and DMH2.2
- CFR-i

Note: *In the event that the CFR has not been completed in time to meet the direct contract submission due date, service providers should not delay in submitting this claim. Instead, preliminary ("estimated") claim schedules should be submitted by the submission date.*

In any instance where preliminary ("estimated") claim schedules have been submitted, service providers must forward the final claim schedules derived from

the completed CFR as soon as they are available. The CFR derived schedules will then be used to replace the preliminary schedules already processed.

Late submissions that require an additional State aid payment to the direct contract service provider may not be honored or processed after the September 15th lapse date of State appropriations.

The instructions contained in this section of the Consolidated Budget and Claiming Report. (CBR) Manual describe Local Governmental Unit (LGU) and direct contract service provider responsibilities associated with the preparation and submission of final State Aid claims to the Office of Mental Health (OMH).

Note: *OMH does not require the submission of intra-year (mid-year or quarterly) State Aid claims. Only the final year end claim is required for submission. Counties however may require CQRs for OMH-funded programs.*

The specific instructions provided are broken into two main (2) sections:

- Instructions specific to LGU preparation and submission of final State Aid claims; and
- Instruction specific to direct contract service provider preparation and submission of final State Aid claims.

OMH LGU General Instructions

For each fiscal reporting period, LGUs are required to ensure that all county-operated and not-for-profit service providers funded and/or certified to provide mental health services in the county prepare a final Consolidated Claim Report (CCR). The CCR for OMH consists of the DMH-2 and DMH-3 claiming schedules included in each service provider's completed Consolidated Fiscal Report (CFR).

Instructions for completing and submitting CFRs are described in the CFR Manual. LGUs should ensure that all county-operated and not-for-profit service providers complete and submit their CFRs and associated DMH-2 and DMH-3 claim schedules in accordance with the instructions provided in the CFR Manual issued for the correct fiscal reporting period.

For each fiscal reporting period, LGUs are required to ensure that all county-operated and not-for-profit service providers funded and/or certified to provide mental health services in the county have used approved Consolidated Fiscal Reporting System (CFRS) software to complete and electronically submit their CCRs. Please see section 4.0 of this manual and Section 5.0 of the CFR Manual for more information regarding CFRS software.

For each fiscal reporting period, LGUs are required to ensure that all county-operated and not-for-profit service providers funded and/or certified to provide mental health services in the county electronically submit "Revised" CFRs to correct erroneous claim schedules that have already been submitted to OMH.

OMH reserves the right to reject any CCR that does not comply with the procedures and policies outlined in this manual and/or any other expressed instructions, policies and/or procedures set forth by OMH.

OMH LGU Submission Requirements

OMH does not require the paper submission of a final claim package. LGUs are required to access, review and sign-off on county-operated and not-for-profit service providers' CCRs using the OMH Aid to Localities Financial System (ALFS). Instructions for this process are included in Aid to Localities Spending Plan Guidelines and the ALFS Users Manual.

OMH LGU Due Dates

LGUs should ensure that county-operated and not-for-profit service providers have electronically submitted their CCRs by the following dates:

	Non-NYC LGUs	NYC LGU *
Without 30 Day Extension	May 1st	November 1st
With 30 Day Extension	June 1st	December 1st

* The NYC LGU is the NYC Department of Health and Mental Hygiene (NYC DOHMH)

LGUs are required to have reviewed and electronically signed-off on all county-operated and not-for-profit service providers' CCRs by the following dates:

	Non-NYC LGUs	NYC LGU *
Without 30 Day Extension	May 15st	November 15st
With 30 Day Extension	June 15st	December 15st

* The NYC LGU is the NYC Department of Health and Mental Hygiene (NYC DOHMH).

Late submissions that require an additional State aid payment to the LGU may not be honored or processed given State appropriation lapse deadlines.

OMH Direct Contract Service Provider General Instructions

For each fiscal reporting period, OMH direct contract funded service providers are required to prepare a final Consolidated Fiscal Report (CFR). The CCR for OMH consists of the DMH-2 and DMH-3 claiming schedules included in the service provider's completed Consolidated Fiscal Report (CFR).

Instructions for completing and submitting CFRs are described in the CFR Manual. Service providers should ensure that their CFRs and associated DMH-2 and DMH-3 claim schedules are prepared in accordance with the instructions provided in the CFR Manual issued for the

correct fiscal reporting period.

For each fiscal reporting period, service providers are required to use approved Consolidated Fiscal Reporting System (CFRS) software to complete and electronically submit their CCRs. Please see section 4.0 of this manual and Section 5.0 of the CFR Manual for more information regarding CFRS software.

For each fiscal reporting period, service providers are required to electronically submit "Revised" CFRs to correct erroneous claim schedules that have already been submitted to OMH.

OMH reserves the right to reject any CCR that does not comply with the procedures and policies outlined in this manual and/or any other expressed instructions, policies and/or procedures set forth by OMH.

OMH Direct Contract Service Provider Due Dates

OMH direct contract service providers are required to have electronically submitted their CCRs by the following dates:

	Non-NYC Service Providers	NYC Service Providers
Without 30 Day Extension	May 1st	November 1st
With 30 Day Extension	June 1st	December 1st

Late submissions that require an additional State aid payment to the LGU may not be honored or processed given State appropriation lapse deadlines.

The instructions contained in this section of the Consolidated Budget and Claiming (CBR) Manual describe Local Governmental Unit (LGU) and direct contract service provider responsibilities associated with the preparation and submission of final State Aid claims to the Office for People with Developmental Disabilities (OPWDD).

The specific instructions provided are broken into two main (2) sections:

- Instructions specific to LGU preparation and submission of final State Aid claims; and
- Instruction specific to direct contract service provider preparation and submission of final State Aid claims.

OPWDD LGU General Instructions

For each fiscal reporting period, LGUs are required to submit one (1) State Aid claim packages to OPWDD. The final claim package covers the complete 12 month fiscal reporting period.

Instructions for completing and submitting CFRs are described in the Consolidated Fiscal Reporting and Claiming (CFR) Manual. LGUs should ensure that all county-operated and not-for-profit service providers complete and submit their CFRs and associated CFR-i, CFR-iii, DMH-2 and DMH-3 claim schedules in accordance with the instructions provided in the CFR Manual issued for the correct fiscal reporting period.

Both of the required LGU claim packages include schedules for the LGU as well as OPWDD-funded county-operated and not-for profit providers.

“Revised” State aid claims should be submitted in the following instances:

- To correct erroneous final claim schedules that have already been submitted to OPWDD.

LGUs that *do not* have any service providers receiving Chapter 620 State Aid should submit, only one (1) State Aid voucher (AC-1171) with the final State Aid claim submissions

LGUs that *do* have service providers receiving Chapter 620 State Aid must submit two (2) State Aid Vouchers, one for Local Assistance funding and one for Chapter 620 funding.

OPWDD reserves the right to reject and return all or part of any State Aid claim package that does not comply with the procedures and policies outlined in this manual and/or any other expressed instructions, policies and/or procedures set forth by OPWDD.

OPWDD LGU Submission Requirements

OPWDD currently requires that LGUs submit paper copies of final State Aid claim packages to the following address:

Claims Management Unit
NYS Office for People with Developmental Disabilities
44 Holland Avenue – 3rd Floor
Albany, NY 12229

At their discretion, OPWDD DDSOs and Regional Offices may require that LGUs send them copies of all mid-year and/or final claim packages submitted. Please check with your DDSO or Regional Office representative for more information on their specific policies in this area.

OPWDD LGU Final Claims

OPWDD final LGU State Aid claim packages consist of the following documents:

Non-NYC LGUs

- State Aid Voucher(s) (AC-1171)
- LGU Fiscal Summary (CQR-3)
- Consolidated Claim Reports (CCRs) for each county-operated and not-for-profit service provider receiving State Aid through the LGU

NYC DOHMH

- State Aid Voucher(s) (AC-1171)
- NYC Quarterly Fiscal Summary (CQR-2)
- Consolidated Claim Reports (CCRs) for each county-operated and not-for-profit service provider receiving State Aid through the NYC DOHMH

CCRs for both non-NYC LGUs and the NYC DOHMH consist of the CFR-i, CFR-iii, DMH-2 and DMH-3 schedules of the year-end CFR.

Note: *Incomplete final claim packages will not be accepted or processed.*

OPWDD Direct Contract Service Provider General Instructions

For each fiscal reporting period, OPWDD direct contract funded service providers are required to submit final State Aid claim packages.

The final State Aid claim package covers the complete 12 month fiscal reporting period. Final claims consist of the Consolidated Claim Report (CCR). The CCR is comprised of the CFR-i, CFR-iii, DMH-2 and DMH-3 of the year-end Consolidated Fiscal Report (CFR).

Instructions for completing and submitting CFRs and CCRs are described in the Consolidated Fiscal Reporting and Claiming (CFR) Manual.

"Revised" State Aid claims should be submitted in the following instances:

- "Revised" *final* State Aid claims should be submitted to correct erroneous DMH-2 and/or DMH-3 claim schedules that were previously submitted to OPWDD.

OPWDD reserves the right to reject and return all or part of any State Aid claim package that does not comply with the procedures and policies outlined in this manual and/or any other expressed instructions, policies and/or procedures set forth by OPWDD.

OPWDD Direct Contract Service Provider Due Dates

OPWDD direct contract service providers State Aid claims are due for submission by the dates indicated in the payment schedule included in the fully executed contract with OPWDD. Due dates for OPWDD direct contract service providers funded on a period other than January to December or July to June should submit mid-year, quarterly (if required) and final claims as follows:

Final Claims: 120 days after the end of the twelve month contract period.

OPWDD Direct Contract Service Provider Quarterly Vouchers

OPWDD direct contract service providers will prepare quarterly State Aid Vouchers (AC-1171) in accordance with the instructions in this manual and will have it signed by the Executive Director or the designee.

OPWDD Direct Contract Service Provider Final Claims

The OPWDD direct contract service provider final State Aid claim package consists of the following documents:

- State Aid Voucher(s) (AC-1171)
- CFR-i, Agency Identification and Certification Statement
- CFR-iii, County/NYC Certification Statement
- DMH-2, Aid to Localities/ Direct Contract Summary
- DMH-3, Aid to Localities and Direct Contracts Program Funding Source Summary

OPWDD direct contract service providers will prepare a final State Aid Voucher (AC-1171) in accordance with the instructions in this manual and will have it signed by the Executive Director or the designee.

Note: *In the event that the CFR has not been completed in time to meet the direct contract submission due date, service providers should not delay in submitting this claim. Instead, preliminary ("estimated") claim schedules should be submitted by the submission date.*

In any instance where preliminary ("estimated") claim schedules have been submitted, service providers must forward the final claim schedules derived from the completed CFR as soon as they are available. The CFR derived schedules will then be used to replace the preliminary schedules already processed. Late submissions that require an additional State aid payment to the direct contract service provider may not be honored or processed given State appropriation lapse deadlines

This section of the manual describes the general overall processing of State Aid claim submissions by the DMH State Agencies.

Establishing Control Records

The first step in the DMH State Agencies processing of any State Aid claim is the establishment of control records. OASAS, OMH and OPWDD establish specific control records consistent with the level of control each State Agency requires.

For county-operated service providers and not-for profit service providers funded through local contracts these controls are based on the information contained in the State Aid Approval Letters provided to Local Governmental Units (LGUs). Each funding DMH State Agency issues its own State Aid Approval Letter to an LGU for a given fiscal reporting period. The information contained in each DMH State Agency's Approval Letter differs in the amount of detail provided but all of them contain the approved funding level available for all service providers in the county, and the source of those funds. For more information on how State Aid Approval Letters are developed contact the appropriate DMH State Agency.

For service providers funded through a direct contract with a DMH State Agency the controls are included in the terms of the contract and the approved contract budget. As with the State Aid Approval Letters, each DMH State Agency's contract terms and contract budgets are formatted somewhat differently. For more information on how State contracts with service providers are developed contact the appropriate DMH State Agency.

Each of the DMH State Agencies reserves the right to add additional controls to LGUs, county-operated service providers, local contract funded and direct contract funded not-for-profit service providers as circumstances warrant.

State Aid Claims Received By the DMH State Agencies

Each DMH State agency logs State Aid claims onto a claim submission status log. This log may be maintained in an electronic format or it may be maintained manually in a journal or ledger.

Regardless of the format, the claim submission status log includes the date the claim was received, the identity of the LGU or direct contractor submitting the claim and the claim period covered. When advance payments are due for processing, this submission status log is one of the reference sources used to determine if an advance will be provided.

Screening of State Aid Claims

Upon their receipt, State Aid Claims are screened for completeness in accordance with the State Aid Claims Preparation and Submission section of this manual. In addition, State Aid claims are also screened for other supporting documentation, if required.

For LGU claim submissions the funding DMH State Agencies will follow up with any LGU whose

claim package does not include all of the required schedules and/or documentation for the service providers funded through that LGU. For direct contract claim submissions the funding DMH State Agencies will follow up directly with the service provider.

The DMH State Agencies may screen LGU and direct contract claims electronically or manually. Any required follow-up with an LGU or service provider may also be handled electronically or manually.

Review of State Aid Claims

OASAS, OMH and OPWDD will review all required LGU and direct contract service provider claims for the following:

- mathematical accuracy
- accuracy of program types and codes and indexes
- accuracy of funding source codes and indexes
- proper distribution of costs between the DMH State Agencies for shared programs
- proper allocation of agency administration expenses in accordance with the CFR methodology
- proper use of approved revenue allocation methodology
- proper application of weighted units of service methodology, if applicable
- existence of funding restrictions which prevent claims processing
- identification of unallowable costs. See Appendix X of this manual for a list of some, but not all unallowable costs.

Within the budgetary control parameters established by each funding DMH State Agency, individual program columns may be analyzed for over-expenditures in budgeted expense categories. If a particular budget category is exceeded beyond these parameters, the excess expenses may be disallowed and non-funded if there is no evidence that a budget modification is in place or in process.

Each DMH State Agency will bring any adjustment and/or corrections resulting from the above review to the attention of the appropriate LGU or direct contract service provider. It is the responsibility of the LGU to ensure that county-operated and local contract funded not-for-profit service providers are made aware of any and all changes made to their claims by the DMH State Agencies or the LGU.

OMH will apply the rules as contained in the Spending Plan Guidelines for each funding source. These rules can be found on the OMH web at www.OMH.State.NY.US/OMHWeb/SPguidelines/.

Reconciliation of State Aid Claims to Advances

All DMH State Agencies: Final approved State Aid, as adjusted, *will* be reconciled against the advance payments provided to the LGU or direct contract service

providers. The amount to be reconciled will include current year advances as well as unused advance balances from prior fiscal years. In addition, adjustments to payments made to LGUs and direct contract service providers shall also take into account any disallowances resulting from fiscal audits conducted by the Office of the State Comptroller, Federal Government, LGU and/or OASAS, OMH and OPWDD audit staffs.

Any questions regarding adjustments, corrections and payment reconciliations should be directed to the appropriate DMH State agency claims staff indicated in Section 1 of this manual.

The Claim For Payment (AC-3253S) and /or State Aid Voucher (AC-1171) are used by the NYS Office for People with Developmental Disabilities (OPWDD) to provide a certified statement of expenditures as a provision of receiving State Aid under Mental Hygiene Law. It also establishes a basis for reconciling advance payments made to Local Governmental Units (LGUs) and direct contract funded service providers.

The NYS Office of Mental Health (OMH) and the NYS Office of Alcoholism and Substance Abuse (OASAS) do not require the submission of vouchers for advance payments or State Aid claim payments.

GENERAL INSTRUCTIONS

1. Both forms contain the following information relevant to the payee:

    - Identification of the funding State Agency (OPWDD),
    - the name and address of the payee,
    - the vendor identification number,
    - reference information that will be printed on the check stub to identify the payment to the payee,
    - identification of the period the advance payment or State Aid claim covers, and
    - payee certification that the advance payment requested or State Aid claim is in accordance with all applicable laws or regulations

2. Claim For Payment/State Aid Vouchers may be completed using the multi-part form issued by the Office of the State Comptroller or a computer generated facsimile.

3. Manually completed vouchers *must* be prepared using blue or black ink or typewritten.

4. Computer generated Claim for Payment/State Aid Voucher facsimiles *must* be identical reproductions of the multi-part form.

5. All Claim For Payment/State Aid Vouchers submitted *must* be legible.

6. All advance payments requested, expenditures and revenues reported and/or State Aid claimed *must* be rounded to the nearest whole dollar.

    EXCEPTION: *OPWDD rate-based State Aid programs must use exact calculations.*

7. In this section of the manual “municipality” refers to counties, cities, towns, villages, boroughs and/or any other district incorporated for local self government. Also, for the purposes of this manual, the term “municipality” will also include public schools and school districts.

8. OPWDD reserve the right to reject and return any State Aid Vouchers that do not comply with the policies and procedures described in these instructions.

LGU INSTRUCTIONS - LGUs are required to complete and submit Claim For Payment/State Aid Vouchers to OPWDD as part of their and final year-end State Aid claim packages.

State Aid Voucher Instructions:

Voucher Number
Make no entry.

Originating Agency (Box 1)
Enter the acronym for OPWDD as follows:

NYS OPWDD

Orig. Agency Code
Enter the five (5) digit agency code for the State Agency indicated in box 1 as follows:
OPWDD: 51000

Interest Eligible (Y/N)
Make no entry.

Payment Date (MM) (DD) (YY)
Make no entry.

OSC Use Only
Make no entry.

Liability Date (MM) (DD) (YY)
Make no entry.

Payee ID (Box 2) & Additional
Enter the 12-digit Municipality Code assigned to the LGU by the Office of the State Comptroller. Enter the first nine (9) digits of the code in the Payee ID box and the remaining three (3) digits in the Additional box.

Zip Code (Box 3)
Enter the zip code of the city, town or village where the office of the county fiscal officer is located.

Route

Make no entry.

Payee Name, Address, City, State & Zip Code (Box 4)

Enter the *title* of the county fiscal officer and the street address, city, state and zip code for the county fiscal officer. *Do not* enter the name of the county fiscal officer.

Payee Amount

Make no entry.

MIR Date (MM) (DD) (YY)

Make no entry.

IRS Code

Make no entry.

IRS Amount

Make no entry.

Stat. Type

Make no entry.

Statistic

Make no entry.

Indicator-Dept.

Make no entry.

Indicator-Statewide

Make no entry.

Ref./Inv. No. (MM) (DD) (YY)

Enter information that will identify the payment generated by the voucher. Up to 20 characters (alphabetic and/or numeric) may be used in any combination.

The information entered in this box will be printed on the check stub of any payment generated by this voucher.

Ref./Inv. Date (MM) (DD) (YY)

Make no entry.

Date Paid (Box 6)

Make no entry.

Check or Voucher No. (Box 6)

Make no entry.

Description of Charges (Box 6)

Enter the period covered by the State Aid claim as follows:

Expenses for the period January 1, 200X through June 30, 200X

or

Expenses for the period 01/01/0X – 06-30-0X

NOTE: For revised State Aid claims, identify the period covered as described above followed by "Revision # 1". If there are additional revisions follow the same naming convention using the next number (Revision #2, Revision #3, etc.)

Amount (Box 6)

Enter the total expenses reported in column 2, line 25 of the LGU Fiscal Summary (CQR-3) schedule that will be submitted as part of the mid-year or year-end State Aid claim package.

Total

Enter the total expenses reported in column 2, line 25 of the LGU Fiscal Summary (CQR-3) schedule that will be submitted as part of the mid-year or year-end State Aid claim package.

Less Receipts

Enter the total revenues reported in column 2, line 26 of the LGU Fiscal Summary (CQR-3) schedule that will be submitted as part of the mid-year or year-end State Aid claim package.

Net

Enter the total net operating costs reported in column 2, line 27 of the LGU Fiscal Summary (CQR-3) schedule that will be submitted as part of the mid-year or year-end State Aid claim package.

State Aid Claimed

Enter the total State Aid claimed in column 2, line 25 of the LGU Fiscal Summary (CQR-3) schedule that will be submitted as part of the mid-year or year-end State Aid claim package.

State Aid Program or Applicable Statute (Box 7)

Make no entry.

Payee Certification (Box 8)

Signature in Ink: The State Aid Voucher *must* be signed by the county fiscal officer (Treasurer, Controller, etc.) or duly authorized representative. The signature *must* be in blue or black ink. *Rubber stamp signatures are not allowed.*

Date: Enter the date the State Aid Voucher was signed by the LGU Chief Fiscal Officer or duly authorized representative.

Title: Enter the title of the county fiscal officer or duly authorized representative (Treasurer, Controller, etc.).

Name of Municipality: Enter the county name of the LGU.

For State Use Only Section

Make no entry.

State Comptroller's Pre-Audit Section

Make no entry.

Expenditure Section

Make no entry.

Liquidation Section

Make no entry.

DIRECT CONTRACT FUNDED SERVICE PROVIDER INSTRUCTIONS

Direct contract funded service providers are required to complete and submit Claim For Payment/State Aid Vouchers to OPWDD in order to receive advance payments and as part of their mid-year and final year-end State Aid claim packages. The instructions that follow are broken into two (2) sections, one for advance payment voucher completion and one for State Aid claim voucher completion.

DIRECT CONTRACT ADVANCE PAYMENT VOUCHER

Voucher Number

Make no entry.

Originating Agency (Box 1)

Enter the acronym for OPWDD as follows:

NYS OPWDD

Orig. Agency Code

Enter the five (5) digit agency code for the State Agency indicated in box 1 as follows:

OPWDD: 51000

Interest Eligible (Y/N)

Make no entry.

Payment Date (MM) (DD) (YY)

Make no entry.

OSC Use Only

Make no entry.

Liability Date (MM) (DD) (YY)

Make no entry.

Payee ID (Box 2) & Additional

Municipalities: Enter the 12 digit Municipality Code assigned to the LGU by the Office of the State Comptroller. Enter the first nine (9) digits of the code in the Payee ID box and the remaining three (3) digits in the Additional box.

Not-for Profits: Enter the service provider's corporate Federal Tax Identification Number. This number *must* match the Federal Tax Identification Number included in the service provider's fully executed direct contract.

Zip Code (Box 3)

Municipalities: Enter the 12 digit Municipality Code assigned to the LGU by the Office of the State Comptroller. Enter the first nine (9) digits of the code in the Payee ID box and the remaining three (3) digits in the Additional box.

Not-for Profits: Make no entry.

Route

Make no entry.

Payee Name, Address, City, State & Zip Code (Box 4)

If a Municipality or Not-for-Profit has signed up with the Office of the State Comptroller (OSC) for Electronic Funds Transfer (EFT) payments, all information must be consistent with that provided to OSC or payment will not be paid via EFT.

Municipalities: Enter the *title* of the municipal fiscal officer and the street address, city, state and zip code for the municipal fiscal officer. *Do not* enter the name of the municipal fiscal officer.

Not-for Profits: Enter the corporate name, street address, city, state and zip code of the service provider's corporate headquarters.

Payee Amount
Make no entry.

MIR Date (MM) (DD) (YY)
Make no entry.

IRS Code
Make no entry.

IRS Amount
Make no entry.

Stat. Type
Make no entry.

Statistic
Make no entry.

Indicator-Dept.
Make no entry.

Indicator-Statewide
Make no entry.

Ref./Inv. No. (MM) (DD) (YY)
Enter information that will identify the advance payment generated by the voucher. Up to 20 characters (alphabetic and/or numeric) may be used in any combination.

The information entered in this box will be printed on the check stub of the advance payment generated by the voucher. For example, an OPWDD 1st quarter advance may be given a reference/invoice number of "OPWDD Jan-Feb 04 Adv".

Ref./Inv. Date (MM) (DD) (YY)
Make no entry.

Date Paid (Box 6)

Make no entry.

Check or Voucher No. (Box 6)

Make no entry.

Description of Charges (Box 6)

Enter the contract number and the period covered by the advance payment as follows:

C-000001: Advance payment for the period January 1, 200X through June 30, 200X
or
C-000001: Advance payment for the period 01/01/0X – 06-30-0X

Amount (Box 6)

Enter the amount of the advance payment requested.

Total

Enter the amount of the advance payment requested.

Note: OPWDD providers should use the advance amount from appendix C of their approved contract.

Less Receipts

Make no entry.

Net

Enter the amount of the advance payment requested.

Note: OPWDD providers should use the advance amount from appendix C of their approved contract.

State Aid Claimed

Enter the amount of the advance payment requested.

Note: OPWDD providers should use the advance amount from appendix C of their approved contract.

State Aid Program or Applicable Statute (Box 7)

Make no entry.

Payee Certification (Box 8)

Municipalities:	Signature in Ink:	The State Aid Voucher *must* be signed by the municipal fiscal officer (Treasurer, Controller, etc.) or duly authorized representative. The signature *must* be in blue or black ink. *Rubber*

		stamp signatures are not allowed.
	Date:	Enter the date the State Aid Voucher was signed by the municipal fiscal officer or duly authorized representative.
	Title:	Enter the title of the municipal fiscal officer or duly authorized representative (Treasurer, Controller, etc.).
	Name of Municipality:	Enter the county name of the LGU.
Not-for-Profits:	Signature in Ink:	The State Aid Voucher *must* be signed by the chief executive officer or duly authorized representative. The signature *must* be in blue or black ink. *Rubber stamp signatures are not allowed.*
	Date:	Enter the date the State Aid Voucher was signed by the chief executive officer or duly authorized representative.
	Title:	Enter the title of the chief executive officer or duly authorized representative (Treasurer, Controller, etc.).
	Name of Municipality:	Make no entry.

For State Use Only Section
Make no entry.

State Comptroller's Pre-Audit Section
Make no entry.

Expenditure Section
Make no entry.

Liquidation Section
Make no entry.

DIRECT CONTRACT STATE AID CLAIM VOUCHER

Voucher Number

Make no entry.

Originating Agency (Box 1)

Enter the acronym for OPWDD as follows:

NYS OPWDD

Orig. Agency Code

Enter the five (5) digit agency code for the State Agency indicated in box 1 as follows:

OPWDD: 51000

Interest Eligible (Y/N)

Make no entry.

Payment Date (MM) (DD) (YY)

Make no entry.

OSC Use Only

Make no entry.

Liability Date (MM) (DD) (YY)

Make no entry.

Payee ID (Box 2) & Additional

Municipalities: Enter the 12 digit Municipality Code assigned to the LGU by the Office of the State Comptroller. Enter the first nine (9) digits of the code in the Payee ID box and the remaining three (3) digits in the Additional box.

Not-for Profits: Enter the service provider's corporate Federal Tax Identification Number. This number *must* match the Federal Tax Identification Number included in the service provider's fully executed direct contract.

Zip Code (Box 3)

Municipalities: Enter the 12 digit Municipality Code assigned to the LGU by the Office of the State Comptroller. Enter the first nine (9) digits of the code in the Payee ID box and the remaining three (3) digits in the Additional box.

Not-for Profits: Make no entry.

Route

Make no entry.

Payee Name, Address, City, State & Zip Code (Box 4)

If a Municipality or Not-for-Profit has signed up with the Office of the State Comptroller (OSC) for Electronic Funds Transfer (EFT) payments, all information must be consistent with that provided to OSC or payment will not be paid via EFT.

Municipalities: Enter the *title* of the municipal fiscal officer and the street address, city, state and zip code for the municipal fiscal officer. *Do not* enter the name of the municipal fiscal officer.

Not-for Profits: Enter the corporate name, street address, city, state and zip code of the service provider's corporate headquarters.

Payee Amount
Make no entry.

MIR Date (MM) (DD) (YY)
Make no entry.

IRS Code
Make no entry.

IRS Amount
Make no entry.

Stat. Type
Make no entry.

Statistic
Make no entry.

Indicator-Dept.
Make no entry.

Indicator-Statewide
Make no entry.

Ref./Inv. No. (MM) (DD) (YY)
Enter information that will identify the payment generated by the voucher. Up to 20 characters (alphabetic and/or numeric) may be used in any combination.

Ref./Inv. Date (MM) (DD) (YY)
Make no entry.

Date Paid (Box 6)
Make no entry.

Check or Voucher No. (Box 6)

Make no entry.

Description of Charges (Box 6)

Enter the contract number and the period covered by the State Aid claim as follows:

C-000001: Expenses for the period January 1, 200X through June 30, 200X
or
C-000001: Expenses for the period 01/01/0X – 06-30-0X

NOTE: For revised State Aid claims, identify the period covered as described above followed by "Revision # 1". If there are additional revisions follow the same naming convention using the next number (Revision #2, Revision #3, etc.)

Amount (Box 6)

For OPWDD: Final Year-End Claim: Enter the total expenses reported in the Total column, line 30 of the Aid to Localities and Direct Contracts Program Funding Source Summary (DMH-3) schedule that will be submitted as part of the final year-end State Aid claim package.

Total

For OPWDD: Final Year-End Claim: Enter the total expenses reported in the Total column, line 30 of the Aid to Localities and Direct Contracts Program Funding Source Summary (DMH-3) schedule that will be submitted as part of the final year-end State Aid claim package.

Less Receipts

For OPWDD: Final Year-End Claim: Enter the total revenues reported in the Total column, line 31 of the Aid to Localities and Direct Contracts Program Funding Source Summary (DMH-3) schedule that will be submitted as part of the final year-end State Aid claim package.

Net

For OPWDD: Final Year-End Claim: Enter the total net operating costs reported in the Total column, line 32 of the Aid to Localities and Direct Contracts Program Funding Source Summary (DMH-3) schedule that will be submitted as part of the final year-end State Aid claim package.

State Aid Claimed

Enter the total State Aid claimed for the year-end State Aid claim package.

State Aid Program or Applicable Statute (Box 7)

Make no entry.

Payee Certification (Box 8)

Municipalities:	Signature in Ink:	The State Aid Voucher *must* be signed by the municipal fiscal officer (Treasurer, Controller, etc.) or duly authorized representative. The signature *must* be in blue or black ink. *Rubber stamp signatures are not allowed.*
	Date:	Enter the date the State Aid Voucher was signed by the municipal fiscal officer or duly authorized representative.
	Title:	Enter the title of the municipal fiscal officer or duly authorized representative (Treasurer, Controller, etc.).
	Name of Municipality:	Enter the county name of the LGU.
Not-for-Profits:	Signature in Ink:	The State Aid Voucher *must* be signed by the chief executive officer or duly authorized representative. The signature *must* be in blue or black ink. *Rubber stamp signatures are not allowed.*
	Date:	Enter the date the State Aid Voucher was signed by the chief executive officer or duly authorized representative.
	Title:	Enter the title of the chief executive officer or duly authorized representative.
	Name of Municipality:	Make no entry.

For State Use Only Section

Make no entry.

State Comptroller's Pre-Audit Section

Make no entry.

Expenditure Section

Make no entry.

Liquidation Section

Make no entry

The CQR-1.1, CQR-1.2, CQR-i, and CQR-iii for LGU's Agency Quarterly Fiscal Summary schedule is used to report intra-year expenses, revenues, net operating costs and funding sources for programs receiving Aid to Localities (State Aid) funding from the NYS Office of Alcoholism and Substance Abuse Services (OASAS), NYS Office of Mental Health (OMH) and NYS Office for People with Developmental Disabilities (OPWDD).

NOTE: *The NYS Office of Mental Health (OMH) and the NYS Office for People with Developmental Disabilities (OPWDD) do not require the submission of intra-year claims. Accordingly, OMH and OPWDD do not require the submission of CQR-1 claim schedules.*

GENERAL INSTRUCTIONS

The CQR-1.1, CQR-1.2, CQR-i, and CQR-iii for LGUs is only used to report intra-year fiscal information. A final CQR-1 is *not* required and should *not* be submitted. For final claim submissions the consolidated Claim Report (CCR) schedules included as part of the year-end Consolidated Fiscal Report (CFR) are used.

1. Separate OASAS-specific CQR-1.1, CQR-1.2, and CQR-i schedules *must* be prepared.

2. Separate OASAS-specific CQR-1.1, CQR-1.2, CQR-i, and CQR-iii schedules *must* be prepared for each county in which the service provider operates programs and/or from which the service provider receives State Aid funding.

3. Additional CQR-1 continuation schedules are required if:

   i. a service provider operates more than four (4) programs and/or
   ii. receives State Aid reimbursement from more than four (4) unique funding code and funding code index combinations.

4. The overall flow of the CQR-1 schedule is as follows:

   - Column 1 displays the service provider's approved budget.
   - Column 2 displays the service provider's cumulative (local fiscal year-to-date) approved expenses, revenues and net operating costs.
   - Column 3 displays the sum of columns 4–7 (or more if required) exclusive of lines 15–19, 23–25, 31–33, 39–41 and 47-49.

Note: *OASAS expects all service providers to use approved CFRS Software to complete Intra-year Fiscal Reporting documents and to submit those documents via the Internet. At this time, paper copies are still required to be sent directly to OASAS' Bureau of Provider Monitoring and Funding.*

HEADING INSTRUCTIONS – CQR-1.1 and CQR-1.2

State Agency *

Indicate the reported programs for OASAS services.

Fiscal Period *

Enter the beginning and ending dates of the complete 12 month fiscal reporting period (01/01/XX to 12/31/XX, 07/01/XX to 06/31/XY, etc.). *Do not* enter the dates of the quarter or mid-year period for which expenses and revenues are being reported.

Quarter Reported *

Indicate the specific intra-year claim period the CQR-1 covers (i.e. 1st quarter, 2nd quarter, mid-year, etc.).

Agency Name *

Enter the name of the organization (service provider) operating the reported program(s).

Prepared by *

Enter name of person that prepared the CQR-1 and can answer questions about the information contained in the document.

Telephone *

Enter the preparer's telephone number.

Agency Code *

Enter the five (5) digit code assigned to the organization operating the reported program(s).

County Name and Code *

Enter the name and associated two (2) digit code for the county where the reported programs operated and/or were funded through a local county contract. Please see Appendix C of this manual and the Consolidated Fiscal Reporting and Claiming Manual (CFR Manual) for a list of New York State counties and their associated county codes.

LGU *

Local contract funded service providers:	Enter the name of the Local Governmental Unit (LGU) that contracted for the reported programs.
Direct contract funded service providers:	Make no entry.

** Complete this at the top of each page of the CQR-1.1 & CQR-1.2.*

LGU Approval By *

LGUs:	Enter the name of the individual representing the LGU) that has reviewed and approved the expenses, revenues, net operating costs and funding code information reported on the CQR-1.
Local contract funded service providers:	Make no entry.

Direct contract funded service providers: Make no entry.

Program Type *

For each reported program, enter the type of program operated using the program names in Appendices E and G of this manual and the CFR Manual.

Program Code & Program Code Index *

For each reported program, enter the applicable OASAS program code and program code index. Please see Appendices E of this manual and the CFR Manual for complete listings of valid OASAS program codes. Program code indexes are assigned as follows:

OASAS: Use the same array of program codes and indexes as were used during the prior reporting period unless programs have been combined, added or removed from OASAS funding for this reporting period. If programs have been added or removed from OASAS funding, consult with the OASAS Field Office for the appropriate array of program codes and indexes to be used.

Accounting Method (CQR-1.1 only) *

For each reported program, enter the method of accounting used i.e., accrual, modified accrual or cash.

** Complete this at the top of each page of the CQR-1.1 & CQR-1.2.*

LINE INSTRUCTIONS – CQR-1.1 - EXPENSES (Columns 4-7)

1. *Personal Services*

For each reported program, enter the personal services expenses for the reporting period. Do not include agency administration personal services on this line.

2. *Vacation Leave Accruals*

OASAS NOTE: *OASAS does not allow service providers to budget for* or *claim vacation leave accruals for State Aid reimbursement.*

3. *Fringe Benefits*

For each reported program, enter the fringe benefits that correspond to the personal services reported on line 1. Include FICA, hospitalization, retirement benefits, group life insurance, etc. *Do not include agency administration fringe benefits on this line.*

Note: *Fringe benefits expenses are allowable expenses to the extent that they are reasonable and available to all employees.*

4. *Other Than Personal Services*

For each reported program, enter the OTPS expenses for the reporting period. Include food, repairs and maintenance, utilities, telephones, minor expensed equipment (equipment costing less than $5,000 per unit *and* having a useful life of less than two (2) years), supplies, etc. *Do not include agency administration OTPS expenses on this line.*

5. *Equipment – Provider Paid*

For each reported program, enter the equipment-related expenses for the reporting period. Include the cost of any vehicle and equipment leases on this line. *Do not include agency administration equipment expenses on this line. Also, do not include any equipment expenses reported on line 4, OTPS.*

OASAS Note: *OASAS does not allow service providers to budget for or claim equipment depreciation for State Aid reimbursement. All equipment must be expensed in the year of purchase.*

6. *Property – Provider Paid*

For each reported program, enter the property-related expenses for the reporting period. Include property lease costs, building depreciation, property casualty insurance, etc. *Do not include agency administration property expenses on this line.*

OASAS Note: *OASAS does not allow service providers to budget for or claim property depreciation for State Aid reimbursement. Only the actual property-related costs incurred can be claimed.*

7. *Agency Administration*

For each applicable program, enter the allocated agency administration expenses for the reporting period. Total county-operated and not-for-profit service provider agency administration expenses must be allocated to OASAS and all other funding sources using the ratio value methodology.

Note: County-operated service providers *must* allocate agency administration expenses to programs other than LGU administration (program code 0890). LGU administration is considered a unique cost center separate and distinct from agency administration expenses incurred by other county-operated programs. Agency administration expenses for the management and oversight of all county-operated programs other than program code 0890 *cannot* be included in the expenses reported under program code 0890. Please see Appendix I and Appendix K of this manual and the CFR Manual for more detailed information on agency administration and LGU administration.

8. *Adjustments/Non-Allowable Costs*

For each reported program enter the adjustments to reported expenses and/or non-allowable expenses for the reporting period. *The amount(s) entered on line 8 cannot be a negative number.* Please refer to Appendix X of this manual and the CFR Manual for descriptions of some, but not all, non-allowable expenses.

9. *Total Expenses*

For each reported program, enter the sum of lines 1-7 minus line 8.

LINE INSTRUCTIONS – CQR-1.1 - REVENUES (Columns 4-7)

10. ***Methodology (OPWDD Only)***
For OASAS program. Make no entry.

11. ***Medicaid Revenue***
For each reported program, enter the actual Medicaid revenue received for the reporting period. (See notes to line 12 below.)

12. ***Non-Medicaid Revenue***
For each reported program, enter the revenues received from all sources other than Medicaid for the reporting period. This includes DSH revenue and revenue received from Medicaid MCOs.

Medicaid Managed Care: *Revenues received directly from a Medicaid Managed Care Organization (MCO) should be reported on line 12, Non-Medicaid Revenue.*

13. ***Total Revenues***
For each reported program, enter the sum of lines 11 and 12.

14. ***Net Operating Costs***
For each reported program, enter the result of line 9 minus line 13.

LINE INSTRUCTIONS – CQR-1.1 - MISCELLANEOUS (Columns 4-7)

15. ***State Contract Number/Local Contract Number***
For each reported program, enter the contract number as follows:

State Contract Number: For direct contracts with OASAS, enter the State contract number.

LGU Contract Number: For local contracts with a county, enter the local contract number if one is assigned.

Note: *A State or LGU contract number must be entered. If the funding LGU does not use contract numbers, enter the first seven (7) letters of the county name as a proxy. If the county name is seven (7) letters or less, enter the complete county name.*

OASAS would prefer that all county-operated and not-for-profit service providers funded through a local contract with a County use the first seven (7) letters of the County name rather than an LGU contract number.

16. ***Total Persons Served (OMH Only)***
For OASAS programs, make no entry.

17. ***Total Units of Service***
For each applicable program reported, enter the units of service provided during the

reporting period.

Note: *Reporting units of service may not be applicable for certain types of programs. Please see Appendices E and G of this manual and the CFR Manual to determine if units of service should be reported for a specific type of program.*

18. Gross Cost Per Unit

For each program with reported units of service, enter the gross cost per unit of service for the reporting period. The gross cost per unit of service is calculated by dividing the total program expenses reported on line 9 by the total program units of service reported on line 17. The gross cost per unit of service should be calculated to the nearest hundredth place (XXX.XX).

19. Net Cost Per Unit

For each program with reported units of service, enter the net cost per unit of service for the reporting period. The net cost per unit of service is calculated by dividing the total program net operating costs expenses reported on line 14 by the total program units of service reported on line 17. The net cost per unit of service should be calculated to the nearest hundredth place (XXX.XX).

20. *Workshop Contract Sales (Direct)*

OASAS: Make no entry.

21. Local Government (OASAS Only)

OASAS: For each reported program, enter the amount of local government contribution (local county tax) that is being applied against the net deficit for the reporting period. *Use this line only if one or more of the funding code and funding code indexes used on the CQR-1.2 reimburses State Aid at 100% of the net expenses reported.*

22. *Voluntary Contributions*

OASAS: Make no entry. Voluntary contributions are budgeted for and reported as Non-Medicaid Revenue on line 12.

LINE INSTRUCTIONS – CQR-1.2 – GENERAL FUNDING SOURCE INFORMATION

If expenses, revenues and net operating costs need to be distributed between funding codes, there are four ways this can be accomplished:

1. Expenses, revenues and net operating costs can be direct charged.

2. Expenses, revenues and net operating costs can be distributed using units of service. When using this method, the ratio of the units of service applied to a funding code or State Agency *must* be calculated using six decimal place multipliers (i.e. .123456). The sum of all multipliers used *must* equal 1.000000.

3. Expenses, revenues and net operating costs can be distributed using a ratio. When using

this method, the ratio *must* be calculated using six decimal place multipliers (i.e. .123456). The sum of all multipliers used *must* equal 1.000000.

Please check with the funding State Agency (OASAS) if you have any questions regarding the allocation methodology to be used.

LINE INSTRUCTIONS – CQR-1.2 – FUNDING CODE INFORMATION (Columns 4-7)

Lines 23, 31, 39 and 47 – Funding Code

For each reported program, enter the applicable three (3) digit funding code(s) used during the reporting period.

OASAS NOTE: OASAS-funded county-operated and not-for-profit service providers *must* also enter the alphabetic funding source index. The funding code and funding code index combinations used *must* be consistent with those used in the service provider's most recently approved budget.

County-operated and local contract funded not-for-profit service providers can find the correct funding code and funding code indexes to use on the most recently issued OASAS Approval Letter for the fiscal reporting period.

Direct contract funded county-operated and not-for-profit service providers can find the correct funding code and funding code indexes to use on the most recent Appendix B of their fully executed contract with OASAS.

Only one (1) unique funding code or funding code/funding code index combination can be used on each line.

Lines 24, 32, 40 and 48 – Number of Persons Served (OMH Only)

For OASAS programs, make no entry.

Lines 25, 33, 41 and 49 – Units of Service

For each applicable program, enter the units of service provided during the reporting period.

Note: *Reporting units of service may not be applicable for certain types of programs. Please see Appendices E and G of this manual and the CFR Manual to determine if units of service should be reported for a specific type of program.*

Lines 26, 34, 42 and 50 – Total Expenses

For each unique funding code and funding code index combination used in a reported program, enter the allocated portion of the expenses entered on CQR-1.1, line 9.

Lines 27, 35, 43 and 51 – Revenue: Medicaid

For each unique funding code and funding code index combination used in a reported program, enter the allocated portion of the expenses entered on CQR-1.1, line 11.

Lines 28, 36, 44 and 52 – Revenue: Other

For each unique funding code and funding code index combination used in a reported program, enter the allocated portion of the expenses entered on CQR-1.1, line 12.

Lines 29, 37, 45 and 53 – Total Revenues

For each unique funding code and funding code index combination used in a reported program, enter the allocated portion of the expenses entered on CQR-1.1, line 13.

Lines 30, 38, 46 and 54 – Net Operating Costs

For each unique funding code and funding code index combination used in a reported program, enter the allocated portion of the expenses entered on CQR-1.1, line 13.

The CQR-2 NYC Fiscal Summary schedule is completed by the NYC Department of Health and Mental Hygiene (NYC DOHMH). It summarizes mid-year and year-end fiscal activity for service providers receiving Aid to Localities (State Aid) funding from the NYS Office of Alcoholism and Substance Abuse Services (OASAS) and the NYS Office for People with Developmental Disabilities (OPWDD) through a local contract with the NYC DOHMH. Additionally, the CQR-2 is used to establish accountability for advance payments made to local contract funded service providers by the NYC DOHMH.

NoteE: *The NYS Office of Mental Health (OMH) does not require the submission of the CQR-2 schedule. The NYS Office for People with Developmental Disabilities (OPWDD) does not require the submission of a mid-year CQR-2 but does require the submission of a final CQR-2. The NYS Office of Alcoholism and Substance Abuse Services (OASAS) does not require the submission of the CQR-2 schedule.*

GENERAL INSTRUCTIONS

1. Separate OASAS-specific and/or OPWDD-specific CQR-2 schedules *must* be prepared.

2. The mid-year CQR-2 reports fiscal data for the first six (6) months of the fiscal reporting period. The year end CQR-2 reports fiscal data for the full 12 months of the fiscal reporting period.

3. Additional CQR-2 continuation schedules are required if:

   i. there are more than five (5) funded service providers and/or
   ii. more than five (5) unique funding code and funding code index combinations.

4. The overall flow of the CQR-2 schedule is as follows:

   - Column 2 displays the sum of columns 3–7 (or more if required) exclusive of line 30.

HEADING INSTRUCTIONS

State Agency *
Indicate whether the reported programs are for either OASAS services or OPWDD services.

Fiscal Period *
Enter the beginning and ending dates of the complete 12 month fiscal reporting period (i.e. 07/01/XX to 06/31/XY).

Quarter Reported *
Indicate the specific intra-year claim period the CQR-1 covers (i.e. 1st quarter, 2nd quarter, mid-year, etc.).

** Complete this at the top of each page of the CQR-2.*

Prepared by *
Enter name of person that prepared the CQR-2 and can answer questions about the information

contained in the document.

Title *

Enter the title of the person that prepared the CQR-2 and can answer questions about the information contained in the document.

Telephone *

Enter the preparer's telephone number.

LGU Approval By *

Enter the name of the individual representing the NYC DOHMH that has reviewed and approved the expenses, revenues, net operating costs and funding code information reported on the CQR-2.

Title *

Enter the title of the person that reviewed and approved the CQR-2.

Date Approved *

Enter the date the LGU reviewed CQR-2 was approved.

Funding Code Information (Columns 3-7) *

For each reported service provider, enter the applicable three (3) digit funding code(s) used during the reporting period.

OASAS NOTE: Funding codes used for OASAS-funded county-operated and not-for-profit service providers *must* also include the alphabetic funding source index. The funding code and funding code index combinations used *must* be consistent with those used in the service provider's most recently approved budget.

County-operated and local contract funded not-for-profit service providers can find the correct funding code and funding code indexes to use on the most recently issued OASAS State Aid Funding Authorization for the fiscal reporting period.

Only one (1) unique funding code or funding code/funding code index combination can be used on each line.

** Complete this at the top of each page of the CQR-2.*

LINE INSTRUCTIONS

LINES 1-20 – AGENCY IDENTIFICATION INFORMATION

Lines 1, 5, 9, 13 and 17 – Agency Name
Enter the names of the organizations operating the reported programs.

Lines 2, 6, 10, 14 and 18 – Agency Code
Enter the five (5) digit codes assigned to the organizations operating the reported program(s).

Lines 4, 8, 12, 16 and 20 – NYC Contract Number
Enter the NYC DOHMH contract number associated with the agencies entered on lines 1, 5, 9, 13 and 17.

COLUMNS 3-7 – LINES 1-20 - SERVICE PROVIDER FUNDING CODE INFORMATION

NOTE: There will be more than seven (7) columns if more than five (5) unique funding code and funding code indexes are used. Please see page 23.1, General Instructions, item 3 for information on the use of CQR-2 continuation sheets.

Lines 1, 5, 9, 13 and 17 – Total Expenses
For each service provider reported, enter the total expenses for the reporting period in the appropriate funding code/index columns.

Lines 2, 6, 10, 14 and 18 – Revenues
For each service provider reported, enter the total revenues for the reporting period in the appropriate funding code/index columns.

Lines 3, 7, 11, 15 and 19 – Net Operating Costs
For each service provider reported, enter the total net operating costs for the reporting period in the appropriate funding code/index columns.

Lines 4, 8, 12, 16 and 20 – Advances
For each service provider reported, enter the total advance payments provided for the reporting period in the appropriate funding code/index columns.

COLUMNS 3-7 – LINES 3-24 – PAGE TOTAL INFORMATION

NOTE: There will be more than seven (7) columns if more than five (5) unique funding code and funding code indexes are used. Please see page 23.1, General Instructions, item 3 for information on the use of CQR-2 continuation sheets.

21. ***Total Expenses***
Enter the sum of the amounts reported on lines 1, 5, 9, 13 and 17 for each funding code and funding code index combination used.

22. ***Revenues***
Enter the sum of the amounts reported on lines 2, 6, 10, 14 and 18 for each funding code and funding code index combination used.

23. ***Net Operating Costs***
Enter the sum of the amounts reported on lines 3, 7, 11, 15 and 19 for each funding code and funding code index combination used.

24. ***Advances***
Enter the sum of the amounts reported on lines 4, 8, 12, 16 and 18 for each funding code and funding code index combination used.

COLUMNS 3-7 – LINES 25-31 – NYC TOTAL INFORMATION (Last page(s) of CQR-2 only)

NOTE: There will be more than seven (7) columns if more than five (5) unique funding code and funding code indexes are used. Please see page 23.1, General Instructions, item 3 for information on the use of CQR-2 continuation sheets.

25. ***Total Expenses***
On the last set of CQR-2 continuation sheets, enter the sum of the amount(s) reported on line 21 of each CQR-2 for each funding code and funding code index combination used.

26. ***Revenues***
On the last set of CQR-2 continuation sheets, enter the sum of the amount(s) reported on line 22 of each CQR-2 for each funding code and funding code index combination used.

27. ***Net Operating Costs***
On the last set of CQR-2 continuation sheets, enter the sum of the amount(s) reported on line 23 of each CQR-2 for each funding code and funding code index combination used.

28. ***Advance Amount***
On the last set of CQR-2 continuation sheets, enter the sum of the amount(s) reported on line 24 of each CQR-2 for each funding code and funding code index combination used.

29. ***Total Net/Advances***
On the last set of CQR-2 continuation sheets, enter the sum of the amounts reported on lines 27 and 28 of each CQR-2 for each funding code and funding code index combination used.

30. ***Reimbursement Rate***

On the last set of CQR-2 continuation sheets, enter the applicable reimbursement rate for each funding code and funding code index combination used.

31. ***State Aid Total***

On the last set of CQR-2 continuation sheets enter the State Aid amount calculated by applying the reimbursement rate entered on line 30 to the amount entered on line 29 for each funding code and funding code index combination used.

COLUMN 2 STATE AGENCY TOTAL INFORMATION - LINES 1-20

Lines 1, 5, 9, 13 and 17 – Total Expenses

For each service provider reported, enter the sum of the expenses reported on these lines in columns 3-7.

Lines 2, 6, 10, 14 and 18 – Revenues

For each service provider reported, enter the sum of the revenues reported on these lines in columns 3-7.

Lines 3, 7, 11, 15 and 19 – Net Operating Costs

For each service provider reported, enter the sum of the net operating costs reported on these lines in columns 3-7.

Lines 4, 8, 12, 16 and 20 – Advances

For each service provider reported, enter the sum of the advances reported on these lines in columns 3-7.

COLUMN 2 – PAGE TOTAL INFORMATION - LINES 21-24

21. ***Total Expenses***

Enter the sum of the amounts reported on lines 1, 5, 9, 13 and 17 of column 2.

22. ***Revenues***

Enter the sum of the amounts reported on lines 2, 6, 10, 14 and 18 of column.

23. ***Net Operating Costs***

Enter the sum of the amounts reported on lines 3, 7, 11, 15 and 19 of column 2.

24. ***Advances***

Enter the sum of the amounts reported on lines 4, 8, 12, 16 and 18 of column 2.

COLUMN 2 – NYC TOTAL INFORMATION - LINES 25-31 (Last page(s) of CQR-2 only)

25. ***Total Expenses***

On the last set of CQR-2 continuation sheets, enter the sum of the amounts reported on line 21 of each CQR-2 submitted.

26. ***Revenues***

On the last set of CQR-2 continuation sheets, enter the sum of the amounts reported on line 22 of each CQR-2 submitted

27. ***Net Operating Costs***

On the last set of CQR-2 continuation sheets, enter the sum of the amounts reported on line 23 of each CQR-2 submitted.

28. ***Advance Amount***

On the last set of CQR-2 continuation sheets, enter the sum of the amounts reported on line 24 of each CQR-2 submitted.

29. ***Total Net/Advances***

On the last set of CQR-2 continuation sheets, enter the sum of the amounts reported on lines 27 and 28 of each CQR-2 submitted.

30. ***Reimbursement Rate***

Make no entry.

31. ***State Aid Total***

On the last set of CQR-2 continuation sheets, enter the sum of the amounts reported on line 31 of each CQR-2 submitted.

The CQR-3 LGU Fiscal Summary schedule is completed by Local Governmental Units (LGUs) located outside of the City of New York. It summarizes mid-year and year-end fiscal activity for service providers receiving Aid to Localities (State Aid) funding from the NYS Office of Alcoholism and Substance Abuse Services (OASAS) and the NYS Office for People with Developmental Disabilities (OPWDD) through a local contract with the LGU.

Additionally, the CQR-3 is used to establish the basis for reimbursing small counties 75% of the first $100,000 in net operating costs incurred under Regular Local Assistance funding (funding code 001). Small counties are defined as counties with populations less than 200,000.

Note: *The NYS Office of Mental Health (OMH) does not require the submission of the CQR-3 schedule. The OMH Aid to Localities Financial System (ALFS) will generate the CQR-3 schedule for each LGU.*

The NYS Office for People with Developmental Disabilities (OPWDD) does not require the submission of a mid-year CQR-3 but does require the submission of a final CQR-3.

The NYS Office of Alcoholism and Substance Abuse Services (OASAS) does not require the submission of the CQR-3 schedule.

General Instructions

1. Separate OASAS-specific and/or OPWDD-specific CQR-3 schedules *must* be prepared.

2. Mid-year and year-end CQR-3 schedules are completed. Mid-year CQR-3s cover the first six (6) months of the fiscal reporting period and year-end CQR-3s cover the full 12 month fiscal reporting period.

3. The source(s) of the fiscal information summarized on the CQR-3 is as follows:

   Mid-Year Claims: Use the funding code and funding code index information reported on page CQR-1.2 of the Agency Quarterly Fiscal Summaries (CQR-1s) submitted by county-operated and local contract funded not-for-profit service providers.

   Year-end Claims: Use the funding code and funding code index information reported on the Aid to Localities and Direct Contracts Program Funding Source Summaries (DMH-3s) submitted by county-operated and local contract funded not-for-profit service providers.

4. Additional CQR-3 continuation schedules are required if:

   i. there are more than seven (7) funded service providers and/or

ii. more than five (5) unique funding code and funding code index combinations.

5. The overall flow of the CQR-3 schedule is as follows:

   - Column 2 displays the sum of columns 3–7 (or more if required) exclusive of line 28.

6. *Do not* include OASAS and OPWDD direct contract funded programs' fiscal information on the CQR-3 schedule.

Heading Instructions

State Agency *
Indicate whether the reported programs are for either OASAS services or OPWDD services.

Fiscal Period *
Enter the beginning and ending dates of the complete 12 month fiscal reporting period (i.e. 01/01/XX to 12/31/XX).

Quarter Reported *
Indicate the specific claim period the CQR-3 covers (i.e. 1st quarter, 2nd quarter, mid-year or final).

County Name and Code *
Enter the name and associated two (2) digit code for the county where the reported programs operated and/or were funded through a local county contract. Please see Appendix C of this manual and the Consolidated Fiscal Reporting and Claiming Manual (CFR Manual) for a list of New York State counties and their associated county codes.

Prepared by *
Enter name of person that prepared the CQR-3 and can answer questions about the information contained in the document.

Title *
Enter the title of the person that prepared the CQR-3 and can answer questions about the information contained in the document.

Telephone *
Enter the preparer's telephone number.

LGU Approval By *
Enter the name of the individual representing the LGU that has reviewed and approved the expenses, revenues, net operating costs and funding code information reported on the CQR-3.

** Complete this at the top of each page of the CQR-3.*

Title *

Enter the title of the person that reviewed and approved the CQR-3.

Date Approved *

Enter the date the LGU reviewed CQR-3 was approved.

Funding Code Information (Columns 3-7) *

Note: There will be more than seven (7) columns if more than five (5) unique funding code and funding code indexes are used. Please see page 24.1, General Instructions, item 4 for information on the use of CQR-3 continuation sheets.

For each reported service provider, enter the applicable three (3) digit funding code(s) used during the reporting period.

Only one (1) unique funding code or funding code/funding code index combination can be used on each line.

Line Instructions

Lines 1-21 – Agency Identification Information

Lines 1, 4, 7, 10, 16 and 19 – Agency Name

Enter the names of the organizations operating the reported programs.

Lines 1, 4, 7, 10, 16 and 19 – Agency Code

Enter the five (5) digit codes assigned to the organizations operating the reported program(s).

** Complete this at the top of each page of the CQR-3.*

Columns 3-7 – Lines 1-21 - Service Provider Funding Code Information

Note: There will be more than seven (7) columns if more than five (5) unique funding code and funding code indexes are used. Please see page 24.1, General Instructions, item 4 for information on the use of CQR-3 continuation sheets.

Lines 1, 4, 7, 10, 16 and 19 – Total Expenses

For each service provider reported, enter the total expenses for the reporting period in the appropriate funding code/index columns.

Lines 2, 5, 8, 11, 14, 17 and 20 – Revenues

For each service provider reported, enter the total revenues for the reporting period in the appropriate funding code/index columns.

Lines 3, 6, 9, 12, 15, 18 and 21 – Net Operating Costs

For each service provider reported, enter the total net operating costs for the reporting period in the appropriate funding code/index columns.

Columns 3-7 – Lines 22-24 – Page Total Information

22. ***Total Expenses***

Enter the sum of the amounts reported on lines 1, 4, 7, 10, 16 and 19 for each funding code and funding code index combination used.

23. ***Revenues***

Enter the sum of the amounts reported on lines 2, 5, 8, 11, 14, 17 and 20 for each funding code and funding code index combination used.

24. ***Net Operating Costs***

Enter the sum of the amounts reported on lines 3, 6, 9, 12, 15, 18 and 21 for each funding code and funding code index combination used.

Columns 3-7 – Lines 25-31 – County Total Information (Last page(s) of CQR-2 only)

25. ***Total Expenses***

On the last set of CQR-3 continuation sheets, enter the sum of the amount(s) reported on line 22 of each CQR-3 for each funding code and funding code index combination used.

26. ***Revenues***

On the last set of CQR-3 continuation sheets, enter the sum of the amount(s) reported on line 23 of each CQR-3 for each funding code and funding code index combination used.

27. ***Net Operating Costs***

On the last set of CQR-3 continuation sheets, enter the sum of the amount(s) reported on line 24 of each CQR-3 for each funding code and funding code index combination used.

28. ***Reimbursement Rate***

For each funding code and funding code index combination used in columns 3-7, enter the applicable reimbursement rate for that funding code and funding code index combination on the last set of CQR-3 continuation sheets.

29. ***State Aid Subtotal***

For each funding code and funding code index combination used in columns 3-7, enter the State Aid amount calculated by applying the reimbursement rate entered on line 28

to the amount entered on line 27 of the last set of CQR-3 continuation sheets..

30. ***Extra $25,000***

In the column used for funding code 001 on the last set of CQR-3 continuation sheets, LGUs with a population of 200,000 or less should calculate an additional 25% reimbursement of the net operating costs reported on line 27 up to the approved OASAS or OPWDD limit.

31. ***State Aid Total***

On the last set of CQR-3 continuation sheets, enter the sum of the amounts reported on lines 30 and 31.

Column 2 State Agency Total Information - Lines 1-20

Lines 1, 4, 7, 10, 16 and 19 – Total Expenses

For each service provider reported, enter the sum of the expenses reported on these lines in columns 3-7.

Lines 2, 5, 8, 11, 14, 17 and 20 – Revenues

For each service provider reported, enter the sum of the revenues reported on these lines in columns 3-7.

Lines 3, 6, 9, 12, 15, 18 and 21 – Net Operating Costs

For each service provider reported, enter the sum of the net operating costs reported on these lines in columns 3-7.

Column 2 – Page Total Information - Lines 22-24

32. ***Total Expenses***

Enter the sum of the amounts reported on lines 1, 4, 7, 10, 16 and 19 of column 2.

33. Revenues

Enter the sum of the amounts reported on lines 2, 5, 8, 11, 14, 17 and 20 of column 2.

34. Net Operating Costs

Enter the sum of the amounts reported on lines 3, 6, 9, 12, 15, 18 and 21 of column 2.

Column 2 – County Total Information - Lines 25-31 (Last page(s) of CQR-2 only)

35. Total Expenses

On the last set of CQR-3 continuation sheets, enter the sum of the amounts reported on line 22 of each CQR-3 submitted.

36. Revenues

On the last set of CQR-3 continuation sheets, enter the sum of the amounts reported on line 23 of each CQR-3 submitted

37. Net Operating Costs

On the last set of CQR-3 continuation sheets, enter the sum of the amounts reported on line 24 of each CQR-3 submitted.

38. Reimbursement Rate

Make no entry.

39. State Aid Subtotal

On the last set of CQR-3 continuation sheets, enter the State Aid amount calculated for each funding code and funding code index combination used in columns 3-7 by applying the reimbursement rate entered on line 28 to the amount entered on line 27.

40. Extra $25,000

On the last set of CQR-3 continuation sheets, LGUs with population of 200,000 or less should calculate an additional 25% reimbursement of the net operating costs reported on line 27 under funding code 001.

41. State Aid Total

On the last set of CQR-3 continuation sheets, enter the sum of the amounts reported on lines 30 and 31.