



Consolidated Fiscal Reporting System Interagency Committee

November 2016

Dear Fiscal Officer:

The *Consolidated Fiscal Reporting and Claiming Manual* (CFR Manual) and forms for the January 1, 2016 to December 31, 2016 reporting period are now available. A summary of notable changes and State Agency specific information can be found on pages 4 through 7 of this letter. Other essential CFR information follows on subsequent pages.

Acquisition of CFR Manuals and Forms

CFR Manuals and forms are available for download from the CFR Manual Home Page at http://www.oms.nysed.gov/rsu/Manuals_Forms/Manuals/CFRManual/home.html.

Consolidated Fiscal Reporting System (CFRS) Software

All service providers are required to use the CFRS software approved by the CFR Interagency Committee to create an appropriate CFR submission. Approved CFRS software can also be used to create Consolidated Budget Reports (CBRs) and intra-year State Aid claims (CQRs) for the Calendar Year 2016 reporting period. The New York State Office of Mental Health is the sole vendor for the Calendar Year 2016 reporting period.

Once the NYS-issued CFRS software is approved, it will be available for download on the CFRS Home Page: <https://www.omh.ny.gov/omhweb/cfrsweb/default.asp>. As of this date, software approval has not yet been issued for the Calendar Year 2016 reporting period.

Service providers should sign up for the CFRS Mailing List at <http://www.omh.ny.gov/omhweb/listserv/cfr.htm> to be informed when the software is approved and available for download, when software patches are released, and to be notified about known issues and their solutions.

For assistance with the CFRS software, please refer to the Table of Contents on the CFRS Home Page or the CFRS Software Online HELP function. If you need additional assistance, please call the Help Desk at 1-800-HELPNYS (if outside of New York State call 518-474-5554); or email at helpdesk@omh.ny.gov. The certifying/funding State Agencies may also be of assistance (see Section 8.0 of the CFR Manual for the related telephone numbers).

Calendar Year 2016 CFR Due Date(s) and Requests for Extensions

For OMH and SED filers, the due date for the Calendar Year 2016 CFR is May 1, 2017. A thirty day extension will be granted to providers which electronically complete and submit the Pre-Approved 30-Day Extension Request by May 1, 2017. The Pre-Approved 30-Day Extension Request must be electronically completed and submitted using Survey Monkey. No response to this extension request will be sent, therefore, you should print a copy for your records prior to submitting the completed survey. Please refer to Section 4.0 of the CFR Manual.

The link to the Pre-Approved 30-Day Extension Request will be available on the CFR Manual Home Page at: http://www.oms.nysed.gov/rsu/Manuals_Forms/Manuals/CFRManual/home.html.

For OPWDD and OASAS filers, the due date for the Calendar Year 2016 CFR is June 1, 2017. There will be no extensions granted to providers.

Significant Changes in the CFR Manual, Software and/or Forms

- A new schedule titled 'CFR-2A Agency Fiscal Data' has been added. Agencies must complete schedule CFR-2A if financial statements are required to be submitted. The purpose of the schedule is to collect data in a uniform manner so that each State agency will have data available for provider-specific fiscal analysis as well as industry-wide statistics. Instructions for completing Schedule CFR-2A can be found in Section 14.0. Guidance on minimum audit/examination procedures has been added to Appendix AA.
- The following changes related to Medicaid Managed Care have been implemented:
 - The lines for Medicaid revenue on Schedules CFR-1, DMH-1 and DMH-2 have been split into two lines:
 - Schedule CFR-1, Line 72 has been split into two lines: Line 72a-Medicaid Fee for Service and Line 72b-Medicaid Managed Care.
 - Schedule DMH-1, Line 18 (Medicaid) has been split into two lines: Line 18a-Medicaid Fee for Service and Line 18b-Medicaid Managed Care.
 - Schedule DMH-2, Line 17 (Medicaid) has been split into two lines: Line 17a-Medicaid Fee for Service and Line 17b-Medicaid Managed Care.
 - Medicaid Managed Care is no longer reported as part of Other Third Parties revenue on Schedule CFR-1, Line 74; Schedule DMH-1, Line 20; and Schedule DMH-2, Line 19. Additionally, Schedule CFR-1, Line 74; Schedule DMH-1, Line 20; and Schedule DMH-2, Line 19 are now direct entry lines.
- Section 2.0 of the CFR Manual was revised to state that financial statements must be submitted electronically via the Internet as part of the CFRS upload process. Therefore, providers should no longer submit financial statements by mail or email. Additionally, revisions were made to the naming process for emailing PDF files of certification schedules and Attestation Statements to OASAS and OPWDD.
- Section 4.0 of the CFR Manual was revised to clarify due dates for submitting the CFR & related documents to the State Agencies. OPWDD added language notifying providers that they are subject to penalties if they fail to file a satisfactory CFR on time (including all certifications, financial statements and attachments).
- Section 8.0 of the CFR Manual was revised as follows:
 - A frequently asked question (FAQ) has been added to provide guidance on where to report prior period adjustments on the CFR.
 - The FAQ that provides guidance on the CFR reporting of pension costs from a defined benefit plan, has been updated.
 - The FAQ that provides guidance on reporting unrealized gains has been updated to reflect reporting of investment gains and losses (realized and unrealized). CFR-2 Column 7 instructions have been revised to correspond with the updated guidance in the investments FAQ.
 - A FAQ has been added to provide guidance on where to report revenues and expenses related to the Delivery System Reform Incentive Payment (DSRIP).
 - A FAQ has been added that provides guidance on reporting revenues related to Balancing Incentive Program (BIP) for OMH programs.
 - A FAQ has been added that provides guidance on where to report Vital Access Providers (VAP) Medicaid Revenue for OMH programs.

Significant Changes in the CFR Manual, Software and/or Forms – continued

- Section 14.0 of the CFR Manual and Schedule CFR-2A were revised as applicable:
 - ‘Reconciliation of Revenue and Expenses’ section under CFR-2 instructions was revised to provide additional guidance on reconciling the Provider Agency’s Total Revenue/Gains and Total Expenses/Losses from the audited financial statements to Schedule CFR-2, Column 1, Lines 9 and 12.
 - CFR-2A Line 28A: Line name ‘The Aggregate of All Items Included in Line 23 (Total Revenue and Total Gains)’ was revised to ‘The Aggregate of All Supplemental Items Included in Line 23 (Total Revenue and Total Gains)’.
 - CFR-2A Line 28B: Line name ‘The Aggregate of All Items Included in Line 27 (Total Expenses and Losses)’ was revised to ‘The Aggregate of All Supplemental Items Included in Line 27 (Total Expenses and Losses)’.

- Section 15.0 of the CFR Manual and Schedule CFR-3 were revised as follows:
 - Line 6: Line name ‘Audit/Legal’ was revised to ‘Audit/Legal/Accounting’.
 - Line 38: Additional guidance was added for reporting Parent Agency Administration Allocation.

- Section 23.0 of the CFR Manual and Schedule DMH-3 were revised as follows:
 - Line 4: Line name ‘Total Persons Served/Month’ was revised to ‘Total Persons Served/Year’.
 - Line 8: Line name ‘Please Check if Participant Methodology is Used (OPWDD Only)’ was revised to ‘Reserved for Future Use’.
 - Line 10: Line name ‘Number Persons Served/Month’ was revised to ‘Number Persons Served/Year’.
 - Line 17: Line name ‘Number Persons Served/Month’ was revised to ‘Number Persons Served/Year’.
 - Line 24: Line name ‘Number Persons Served/Month’ was revised to ‘Number Persons Served/Year’.

- The ‘General Operating Expense’ section of Appendix J was revised to provide additional guidance and an example regarding allocating expenses that cannot be directly charged to a specific program or State Agency.

- Appendix T was revised as follows:
 - The instructions for completing the Agency Administration Worksheet for Abbreviated and Mini-Abbreviated CFRs were revised.
 - The instructions for completing the Abbreviated, Mini-Abbreviated and Article 28 CFRs were updated.

- Line name ‘Uncollectible Accounts Receivable’ was revised to ‘Provision of Bad Debt – Revenue Deduction’ on Schedule CFR-1, Line 97; DMH-1, Line 33; and DMH-2, Line 32. The applicable line instructions were updated to provide detail for reporting bad debt.

Instructions for OASAS Funded and/or Certified Service Providers

1. OASAS has significantly revised its submission instructions and matrices for all OASAS-only providers.
2. OASAS has amended its financial statement requirement. OASAS-only providers that are required to submit financial statements and have a gross revenue of less than \$500,000 from all sources in all lines of business may submit a financial statement review instead of audited and certified financial statements.
3. OASAS-only providers that submit a Full CFR and that are allowed to submit a financial statement review instead of audited and certified financial statements are not required to have the CFR-ii certified by an independent auditor.
4. OASAS no longer requires or accepts preliminary (estimated) claims.
5. OASAS revised line instruction for reporting deficit funding on DMH-2, Line 48. Non-Funded. Providers should report the program deficit or surplus. A program surplus is reported as a negative number.
6. In Section 38.0 (Appendix E):
 - The following program codes for Adult Behavioral Health Home and Community Based Services (BH HCBS) were added:
 - 4610 - BH HCBS Ongoing Supported Employment (OSE)
 - 4620 - BH HCBS Intensive Supported Employment (ISE)
 - 4630 - BH HCBS Transitional Employment
 - 4640 - BH HCBS Pre-Vocational Services
 - 4650 - BH HCBS Empowerment Services - Peer Supports
 - 4660 - BH HCBS Education Support Services (ESS)
 - 4670 - BH HCBS Intensive Crisis Respite (ICR)
 - 4680 - BH HCBS Short-Term Crisis Respite
 - 4690 - BH HCBS Family Support and Training (FST)
 - 4700 - BH HCBS Habilitation
 - 4710 - BH HCBS Psychosocial Rehabilitation (PSR)
 - 4720 - BH HCBS Community Psychiatric Support and Treatment (CPST)
 - The following programs have had program titles, descriptions and/or units of service modified:
 - 0950 - Peer Advocate (now 0950-Peer Engagement)
 - 2050 - Methadone Maintenance – Outpatient
 - 2150 - KEEP Units – Outpatient – Methadone
 - 2780 - Problem Gambling Treatment
 - 3520 - Medically Supervised Outpatient
 - 3530 - Outpatient Rehabilitation Services
 - 6030 - Methadone-to-Abstinence – Residential

Instructions for OMH Funded and/or Certified Service Providers

1. Schedule OMH-2 was revised to separately track the units of service for Medicaid Fee for Service and Medicaid Managed Care.
2. In Section 39.0 (Appendix F):
 - The following program codes for Adult Behavioral Health Home and Community Based Services (BH HCBS) were added:
 - 4610 - BH HCBS Ongoing Supported Employment (OSE) (Non-Licensed Program)
 - 4620 - BH HCBS Intensive Supported Employment (ISE) (Non-Licensed Program)
 - 4630 - BH HCBS Transitional Employment (Non-Licensed Program)
 - 4640 - BH HCBS Pre-Vocational Services (Non-Licensed Program)
 - 4650 - BH HCBS Empowerment Services - Peer Supports (Non-Licensed Program)
 - 4660 - BH HCBS Education Support Services (ESS) (Non-Licensed Program)
 - 4670 - BH HCBS Intensive Crisis Respite (ICR) (Non-Licensed Program)
 - 4680 - BH HCBS Short-Term Crisis Respite (Non-Licensed Program)
 - 4690 - BH HCBS Family Support and Training (FST) (Non-Licensed Program)
 - 4700 - BH HCBS Habilitation (Non-Licensed Program)
 - 4710 - BH HCBS Psychosocial Rehabilitation (PSR) (Non-Licensed Program)
 - 4720 - BH HCBS Community Psychiatric Support and Treatment (CPST) (Non-Licensed Program)
 - The program descriptions of the following programs were revised:
 - 0650 - Respite Services
 - 2620 - Health Home Non-Medicaid Care Management
3. In Section 47.0 (Appendix N):
 - The following funding source codes were added:
 - 171A - Mental Illness Anti-Stigma - (OMH Only)
 - 570K - Children & Youth Health Home Care Management - (OMH Only)
 - The following funding source codes were deleted:
 - 046C - Coordinated Children's Services Initiatives - (OMH Only)
 - 046P - Child and Family Telepsychiatry (State Aid) - (OMH Only)
 - 073T - Community Residence Property Costs for Former Transitional Care Individuals – (OMH Only)
 - 503A - COLA – 2002/2003 3 Percent PATH COLA – (OMH Only - 100%)

Instructions for OPWDD Funded and/or Certified Service Providers

1. Effective immediately, the CFR Processing Unit has discontinued use of the rate.setting@opwdd.ny.gov mailbox. OPWDD providers should use CFR@opwdd.ny.gov when submitting communications to the CFR Processing Unit.
2. OPWDD no longer requires or accepts preliminary (estimated) claims.
3. Section 13.0 of the CFR Manual was revised to remove OPWDD's requirement that Day Habilitation, Prevocational and Supported Employment program expenses be reported on CFR-1 Lines 29 through 32.
4. Section 21.0 of the CFR Manual and Schedule DMH-1 were revised as follows:
 - Line 21: Line name 'OPWDD Residential Room and Board/NYS OPTS' was revised to 'OPWDD Residential Room and Board'.

Instructions for OPWDD Funded and/or Certified Service Providers - continued

5. Section 22.0 of the CFR Manual and Schedule DMH-2 were revised as follows:
 - Line 20: Line name 'OPWDD Residential Room and Board/NYS OPTS' was revised to 'OPWDD Residential Room and Board'.
6. Section 64.0 (Appendix EE) was revised to provide guidance on principles for determining costs eligible for reimbursement by OPWDD.
7. Section 65.0 (Appendix FF) was revised to include guidance on allocation methodologies for site specific reporting applicable to ICF/IIDs, Supervised IRAs, Group Day Habilitation (Certified Sites and Without Walls), and Prevocational (Site Based) services.
8. In Section 40.0 (Appendix G):
 - The following programs have had program titles, descriptions and/or units of service modified:
 - 0092 - Day Services for Individuals Residing in an Intermediate Care Facility
 - 0094 - Vocational Services/Site Based Vocational Services for Individuals Residing in an Intermediate Care Facility
 - 0100 - OPWDD Part 679 Clinic Treatment Facility (Article 16 Clinic)
 - 0214 - HCBS Supported Employment
 - 0227 - HCBS Prevocational Services/Site Based Prevocational Services
 - 0234 - Options for People Through Services (NYS OPTS)
 - The following program codes were added:
 - 0190 - Program Development Grants and Start-Up: effective 7/1/15
 - 0204 - HCBS Group Day Habilitation Service (Certified Site): effective 7/1/15
 - 0205 - HCBS Group Day Habilitation Service (Without Walls): effective 7/1/15
 - 0242 - Integrated Community Program: effective 1/1/16
 - 0306 - Senior Companion: effective 7/1/15
 - The following program codes were deleted:
 - 0223 - HCBS Group Day Habilitation Service (Inclusive of HCBS Supplemental Group Day Habilitation Service): effective 7/1/15
 - 0225 - HCBS Individual Day Habilitation Service: effective 10/1/15
 - 0226 - HCBS Supplemental Individual Day Habilitation Service: effective 10/1/15
 - 0234 - Options for People Through Services (NYS OPTS): effective 12/31/15
 - 0299 - Residential Reserve for Replacement (RRR) – OPTS: effective 12/31/15
9. In Section 47.0 (Appendix N):
 - The following funding source code was added:
 - 590-COLA – 2016/2017 .2% – (OPWDD Only)
 - The following funding source code was deleted:
 - 191-DSP 2% COLA - (OPWDD Only)

Instructions for SED Funded and/or Certified Service Providers

1. In Section 2.0, the following note was removed under SED Reporting Requirements: “For all SED funded service providers, resubmissions of **certified** or **attested** Consolidated Fiscal Reports will **ONLY** be considered for errors in the reporting of student FTE enrollment, and only if verified with the student enrollment reported on the STAC system.”
2. In Sections 8.0 and 13.0, guidance on reporting Excessive Teacher Turnover Prevention Grant (ETTPG) revenue was updated for the January – June (SS) period and July – December (FF) period of Calendar 2016.

Submission of the CFR Document

Service providers are required to submit their completed Calendar Year 2016 CFR via the internet at <http://www.omh.ny.gov/omhweb/cfrsweb/default.asp>. The CFR information received is distributed to the appropriate State Agency(ies) on a daily basis.

Submission of CFR Certification Pages

To determine if Schedules CFR-ii, CFR-iiA, and CFR-iii are required, refer to sections 2.0, 6.0, 11.0, and 12.0 of the CFR Manual.

OMH and SED currently do not accept electronic certifications or signatures for CFR submissions. As a result, service providers must mail signed paper copies of the required certification Schedules CFR-i, CFR-ii/CFR-iiA and CFR-iii to OMH and SED by the due date. Sending copies of the certification schedules to the County or local DDRO does not fulfill this requirement. Verify that the Document Control Number (DCN) of your agency’s Internet submission matches the DCN that appears on the paper certification schedules mailed to each funding State Agency.

Refer to pages 2.13 through 2.15 of the CFR Manual for information on where to send your agency’s CFR certification pages.

OASAS and OPWDD will accept copies of the signed certification schedules via email for CFR submissions (see Section 2.0 of the CFR Manual).

Submission of Final State Aid Claim Schedules for OASAS

OASAS requires all service providers to prepare State Aid claim schedules using approved Consolidated Fiscal Reporting System (CFRS) software and to file those schedules electronically via the Internet.

Service providers receiving State Aid through a direct contract with OASAS are required to email electronic copies of CFR Schedules CFR-i, CFR-iii and DMH-2 to the Bureau of Provider Monitoring and Funding in Albany at: apStAid@oasas.ny.gov.

Service providers receiving State Aid through a local contract with a county Local Governmental Unit (LGU) should contact the county for their specific county submission requirements.

LGUs are required to email electronic copies of the CFR-i, CFR-iii, and DMH-2 schedules for each service provider funded through a local contract to the Bureau of Provider Monitoring and Funding in Albany at: apStAid@oasas.ny.gov.

Submission of Final State Aid Claim Schedules for OMH

Service providers receiving State Aid through a direct contract with OMH or through a local contract with a county must submit the required claim schedules via the Internet. Service providers receiving State Aid through a local county contract should contact the county for additional county specific submission requirements. No paper copies are sent to the OMH Contract and Claims Unit in Albany, nor are paper copies sent to the OMH Field Office.

Submission of Final State Aid Claim Schedules for OPWDD

Service providers receiving State Aid through a direct contract with OPWDD are required to submit a paper copy of the entire CFR along with an original signature State Aid Voucher (AC-1171) to the OPWDD New York City Regional Office (NYCRO) or CFR Schedules CFR-i, CFR-iii, DMH-2 and DMH-3 to the appropriate geographic office of the DDRO, as applicable.

Service providers receiving State Aid through a local county contract should contact the county for their specific county submission requirements.

Counties are required to submit paper copies of the following materials to the OPWDD Claims Unit in Albany:

- An original signature State Aid Voucher (AC-3253S)
- A completed LGU Fiscal Summary (CQR-3)
- CFR-i, CFR-iii, DMH-2, and DMH-3 Schedules for each service provider funded through a local contract.

CFR Training

Notification of CFR training dates has been sent to you under separate cover. For questions regarding training dates, visit the CFR Training homepage at: <http://www.oms.nysed.gov/rsu/Training/CFRTraining.html>

If you have any questions or concerns regarding the CFR or the contents of this letter, please contact the appropriate State Agency listed on page 8.8 of the CFR Manual or refer to the CFR Resources listed on page 8.10 of the CFR Manual.

Sincerely,

Dr. G. Edward Hack

Dr. G. Edward Hack (OASAS)
Chairperson
CFR Interagency Committee

cc: Karl Burkert (DOH)
Susan Ivie Mahar (OPWDD)
Kathy Katz (OMH)
James Kampf (SED)

NYS Office of Alcoholism and
Substance Abuse Services (OASAS)
1450 Western Avenue
Albany, NY 12203-3526

Bureau of Provider Monitoring
and Funding : (518) 457-5553

Homepage: <http://www.oasas.ny.gov>
Email: CFRS@oasas.ny.gov

NYS Office of Mental Health (OMH)
44 Holland Avenue, 7th Floor
Albany, NY 12229-0001

CBFM – CFR Unit: (518) 473-3572
CBFM Group: (518) 473-7885

Homepage: <http://www.omh.ny.gov>

Email: CFR@OMH.NY.GOV

NYS Office For People With
Developmental Disabilities (OPWDD)
44 Holland Avenue, 5th Floor
Albany, NY 12229-0001

OPWDD Only:
CFR Processing Unit: (518) 402-4275
Email: CFR@opwdd.ny.gov

Claims: (518) 402-4321

Homepage: <http://www.opwdd.ny.gov>

NYS Education Department (SED)
Rate Setting Unit
Room 302 Education Building
89 Washington Avenue
Albany, NY 12234

(518) 474-3227

Homepage:
<http://www.oms.nysed.gov/rsu/home.html>

Email: RATEWEB@NYSED.GOV