



# Consolidated Fiscal Reporting System Interagency Committee

July 2023

Dear Fiscal Officer:

The *Consolidated Fiscal Reporting and Claiming Manual* (CFR Manual) for the Fiscal Year July 1, 2022 to June 30, 2023 reporting period is now available. A summary of notable changes and State Agency specific information can be found on page two of this letter. Other essential CFR information follows on subsequent pages.

## **Acquisition of CFR Manuals**

CFR Manuals are available for download from the CFR Manual Home Page at:  
[http://www.oms.nysed.gov/rsu/Manuals\\_Forms/Manuals/CFRManual/home.html](http://www.oms.nysed.gov/rsu/Manuals_Forms/Manuals/CFRManual/home.html)

## **Consolidated Fiscal Reporting System Web Application (CFRS Web)**

All service providers are required to use the CFRS Web approved by the CFR Interagency Committee to create an appropriate CFR submission. CFRS Web can also be used to create Consolidated Budget Reports (CBRs) for reporting periods through Fiscal Year July 1, 2023 to June 30, 2024.

CFRS Web was released Thursday, September 15, 2022 and can be accessed from the OMH Web page at:  
<https://omh.ny.gov/omhweb/finance/main.htm>.

Service providers should sign up for the CFRS Mailing List at <https://omh.ny.gov/omhweb/listserv/cfr.htm> to be notified of CFRS Web issues and solutions, and when updates are released.

For assistance with CFRS Web, please refer to the Table of Contents on the CFRS Home Page or the CFRS Web HELP function. If further assistance is required, contact the Help Desk at 1-800-HELPNYS (1-800-435-7697) and select option #2, or email the Help Desk at [healthhelp@its.ny.gov](mailto:healthhelp@its.ny.gov). If outside of New York State, please call 1-518-474-5554. Help Desk hours are 8:00 am to 5:00 pm, Monday through Friday. The certifying/funding State Agencies may also be of assistance (see pages 8.8 through 8.9 of the CFR Manual for the related telephone numbers).

## **2022/2023 CFR Due Date(s) and Requests for Extensions**

For OMH and SED filers, the due date for the Fiscal Year 2022/2023 CFR is November 1, 2023. A thirty-day extension will be granted to OMH and SED providers who electronically complete and submit the Pre-Approved 30-Day Extension Request by November 1, 2023. The Pre-Approved 30-Day Extension Request must be electronically completed and submitted using Microsoft Forms. No response to this extension request will be sent, therefore, a copy should be printed for your records prior to submitting the completed extension request. 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](http://www.oms.nysed.gov/rsu/Manuals_Forms/Manuals/CFRManual/home.html).

For OASAS, OPWDD, DOH or OCFS filers, the due date for the Fiscal Year 2022/2023 CFR is December 1, 2023. There are no extensions available for OASAS, OPWDD, DOH or OCFS filers.

## **Significant Changes in the CFR Manual and CFRS Web**

1. The Table of Contents in the CFR Manual and Appendices has been hyperlinked for easier navigation.
2. Section 2.0 (Submission Requirements) of the CFR Manual was updated as follows:
  - Revised the OPWDD certification resubmission requirements to include a new certified CFR-i and CFR-ii/iiA to be utilized for OPWDD reimbursement levels of calculation.
3. Section 8.0 (General Instructions) of the CFR Manual was updated as follows:
  - The FAQ related to the OPWDD Workforce Stabilization Initiative was amended to reflect both Phase I (Title Series 200) and Phase II (Title Series 100 and 300).
  - Added a FAQ with instructions on how to report the New York State Health Care and Mental Hygiene Worker Bonus (HWB) Program funding on the CFR.
  - The FAQ related to PPP Loan Forgiveness was updated to include OMH and OASAS specific information.
4. Section 11.0 (CFR-ii/CFR-iiA) of the CFR Manual was updated as follows:
  - Revised the definition of the CPA Firm Registration Number.
  - Revised the CFR-ii and CFR-iiA schedules to exclude the newly added overtime informational lines (CFR-4) from the attestation.
  - Revised the CFR-ii and CFR-iiA schedules to add line 68b to the attestation.
5. Section 14.0 (Agency Fiscal Summary, Reconciliation, and CFR-2A – Agency Data) of the CFR Manual was updated as follows:
  - Changed the below line numbers of CFR-2A as follows:
    - From line 9 “Property & Equipment, Net” to line 9.1 “Property & Equipment, Net”
    - From line 12 “Debt - Current Portion” to line 12.1 “Debt - Current Portion”
    - From Line 13 “Long-Term Debt, Net of Current Portion” to line 13.1 “Long-Term Debt, Net of Current Portion”
  - Added the following lines to CFR-2A:
    - Line 9.2 – “Right of Use Assets”
    - Line 12.2 – “Lease Liabilities – Current Portion”
    - Line 13.2 – “Lease Liabilities – Net of Current Portion”
6. Section 16.0 (CFR-4 Personal Services) of the CFR Manual was updated as follows:
  - Revised the columns’ titles from “Hours Paid” and “Amount Paid” to “Total Hours Paid” and “Total Amount Paid”.
  - Added the following “Informational Only” columns:
    - Overtime Hours Included in Total Hours Paid
    - Overtime Amount Included in Total Amount Paid
    - Average Hourly Rate
    - Annualized Salary

## **Instructions for OASAS Funded and/or Certified Service Providers**

1. Section 2.0 (Submission Requirements)
  - The OASAS only Submission Matrix was updated to include providers that operate at least one certified and/or funded OASAS Program.
2. Section 8.0 (General Instructions)
  - The FAQ relating to reporting PPP Loan Forgiveness on the CFR was updated to include guidance for OASAS claiming schedules.

3. Section 21.0 (Introduction to DMH Consolidated Claiming):

- The instructions for CFR-3 Calculations of OASAS Non-Reimbursable Costs were updated to include positive and negative vacation leave accruals to the extent that the result is greater than or equal to zero.

4. Section 22.0 (DMH-2 – Aid to Localities/Direct Contract Summary):

- The OASAS reporting guidance for the total share of agency administration allocation was updated to include per program, the amount reported on DMH-2, line 11 cannot exceed the amount reported on DMH-1, line 12.
- DMH-2, line 44 OASAS only instructions were updated for programs that receive net deficit funding, the total of State Share (line 44) and Local Government Share (line 45) should equal Net Operating Costs (line 43).
- DMH-2, line 45 OASAS only description was modified.
- DMH-2, line 48 OASAS only instructions were updated for programs that are funded and non-funded.

5. Section 23.0 (DMH-3 – Aid to Localities and Direct Contracts Program Funding Source Summary) of the CFR Manual was updated as follows:

- DMH-3, line 9 OASAS only instructions for funded service providers were updated to include Funding Source J.

6. Section 38.0 (Appendix E – OASAS Program Types, Definitions and Codes):

- The following OASAS only programs were added to CFRS Web:
  - 4083-Outreach Services
  - 4084-Jail-Based Services

7. Section 47.0 (Appendix N – DMH Funding Source Codes)

- The following OASAS only funding source code index was added:
  - 013J – NYS Drug Treatment & Education for Adult Use Cannabis (OASAS Only)

**Instructions for OMH Funded and/or Certified Service Providers**

1. The name of program code 2100 (Clinic Treatment) has changed to **Mental Health Outpatient Treatment and Rehabilitative Services (MHOTRS)** and the new name was updated throughout the FY 2023 CFR Manual.

2. Instructions were added to multiple sections of the FY 2023 CFR Manual that are specific to **public school districts (PSDs) that file an OMH CFR only**:

a) **Section 3.0** (Reporting Periods)

- Additional OMH instructions were added for determining the period that a PSD is required to submit an OMH CFR for.

b) **Section 14.0** (CFR-2/CFR-2A Agency Fiscal Summary/Reconciliation/ Agency Fiscal Data)

- Guidance was added that indicates Schedule CFR-2, Column 9 – Other programs is not required to be completed by a PSD that files an OMH only CFR.

c) **Section 15.0** (CFR-3 Agency Administration)

- Guidance was added that makes the completion of Schedule CFR-3 optional for PSDs who file an OMH only FULL CFR.

d) **Section 16.0** (CFR-4 Personal Services)

- Guidance was added that makes the Agency Administration section of Schedule CFR-4 optional for PSDs that file an OMH only CFR.

e) **Section 53.0** (Appendix T Abbreviated Consolidated Fiscal Reports – General Instructions)

- Guidance was added that makes the Agency Admin worksheet optional for a PSD filing an OMH only Abbreviated or Mini-Abbreviated CFR.

3. Section 1.0 (Introduction)

- Instructions were added that indicate an OMH provider that is authorized to operate an OMH program through a designation process is required to file an OMH CFR.

4. Section 8.0 (General Instructions)

- OMH specific information was added to the FAQ about the **Paycheck Protection Program (PPP) loan forgiveness**.
- A FAQ was added for **Special Mental Health Care Management (SMH CMA)** agencies that indicates the activities of PC 0780 should be reported on a single site/program code on the OMH CFR.

5. Section 22.0 (DMH-2 Aid to Localities/Direct Contract Summary)

- Line 39 - Other Non-GAAP Adjustments
  - The pre-defined line, "Community Residence (CR) Exempt Income owed to OMH for current period" was deleted.

6. Section 36.0 (Appendix C – County Codes)

- The instructions for the following OMH county codes were updated:
  - 63 - OMH Statewide LFYU
  - 64 - OMH Statewide OFY
  - 80 - Non-NY County

7. Section 39.0 (Appendix F - OMH Program Types, Definitions and Codes)

- The following OMH program code was **deleted**:
  - 2600 – CPEP Crisis Beds
- The following OMH program code was **added**:
  - 8350 – PROS Employment Initiative (Non-Licensed Program)
- The following OMH program name and code description were **revised**:
  - 2100 Mental Health Outpatient Treatment and Rehabilitative Services (MHOTRS) (Licensed program)

## 8. Section 47.0 (Appendix N - DMH Funding Source Codes)

- The following DMH Funding Source Codes were **added**:
  - 039 B – Adult Community Support – Office of Prevention and Health Initiatives – (OMH Only)
  - 046 E - Office of Prevention and Health Initiatives-Community Support Programs (OMH Only)
  - 048 M - Federal PATH Grant - (OMH only)
  - 079 – Adult Crisis Residence – (OMH Only)
  - 140 F – OMH Community Mental Health Loan Repayment Program – (OMH Only)
  - 503 A - Federal Grant COLA - (OMH only)
- The following DHM Funding Source Code was **revised**:
  - 074 – Child & Youth Crisis Residence – (OMH Only)

## 9. Section 50.0 (Appendix Q - Guidelines for OMH Residential Exempt Income)

- The instructions for Medicaid exempt income were updated to reflect changes that apply to OMH Community Residence programs.

## **Instructions for OPWDD Funded and/or Certified Service Providers**

### 1. Section 13.0 (CFR-1 – Program/Site Data):

- The header “OPWDD Only – Supplemental Information” was added for lines 68a-68i.
- The following new OPWDD Informational Only lines were added:
  - Line 68h – Workforce Stabilization – Personal Services – Phase II (Title Series 100 and 300)
  - Line 68i – Workforce Stabilization – Fringe Benefits – Phase II (Titles Series 100 and 300)
- The Following OPWDD informational only lines were changed as follows:
  - Line 68f – “Workforce Stabilization – Personal Services” to “Workforce Stabilization – Personal Services – Phase I (Title Series 200)”
  - Line 68g – “Workforce Stabilization – Fringe Benefits” to “Workforce Stabilization – Fringe Benefits – Phase I (Title Series 200)”
- OPWDD predefined entries on CFR-1 line 94 were updated as follows:
  - Changed OPWDD predefined line entries on line 94 from “ARPA/Mirrored ARPA Funding (Workforce Stabilization)” to “ARPA/Mirrored ARPA Funding (Workforce Stabilization – Phase I – Title Series 200)”.
  - Added new OPWDD predefined line entries on line 94- “ARPA/Mirrored ARPA Funding (Workforce Stabilization – Phase II – Title Series 100 and 300).

### 2. Section 40.0 (Appendix G):

- The following OPWDD program code was deleted:
  - 0065 – START Services
- The following OPWDD program codes were added:
  - 0270 – Vocational & Employment Goods & Services
  - 0271 – ARPA Funded Contract

### 3. Section 47.0 (Appendix N):

- The following OPWDD DMH Funding Source Codes were added:
  - 161 – Vocational & Employment Goods & Services – (OPWDD Only)
  - 193 – ARPA Funded Contract (OPWDD Only)

### 4. Section 60.0 (Appendix AA):

- OPWDD only CFR-1, line 68b audit testing was added.

## **Instructions for SED Funded and/or Certified Service Providers**

### 1. Section 32A (SED-1 – Program and Enrollment Data):

- Added instructions on how to report 180 days in schedule SED-1 on line 109 “Number of Days in Session”.

## **Instructions for DOH Funded and/or Certified Service Providers**

1. Refer to Section 1.0 (Introduction) and Section 2.0 (Submission Requirements) of the CFR Manual for guidance on DOH CFR submission requirements.
2. Refer to Appendix HH for a list of DOH HCBS Consolidated Children’s Waiver and Palliative Care program codes and related descriptions.
3. Section 67.0 (Appendix HH – DOH Program Types, Definitions and Codes):
  - The following DOH program names were **modified** as follows:
    - 8100 – “Child & Youth HCBS Children’s Waiver Community Habilitation” to “HCBS Consolidated Children’s Waiver – Community Habilitation”
    - 8110 – “Children & Youth HCBS Children’s Waiver Day Habilitation” to “HCBS Consolidated Children’s Waiver – Day Habilitation”
    - 2390 – “Child & Youth HCBS Consolidated Waiver Caregiver/Family Supports & Services” to “HCBS Consolidated Children’s Waiver – Caregiver/Family Advocacy & Support Services LEVEL 1”
    - 2400 – “Child & Youth Consolidated Waiver Community Self-Advocacy Training and Supports” to “HCBS Consolidated Children’s Waiver - Caregiver/Family Advocacy & Support Services LEVEL 2”
    - 2380 – “Child & Youth HCBS Consolidated Waiver Crisis Respite” to “HCBS Consolidated Children’s Waiver - Crisis Respite”
    - 2240 – “Child & Youth HCBS Consolidated Waiver Planned Respite” to “HCBS Consolidated Children’s Waiver - Planned Respite”
    - 2360 – “Child & Youth HCBS Consolidated Waiver Pre-Vocational Services” to “HCBS Consolidated Children’s Waiver - Pre-Vocational Services”
    - 2350 – “Child & Youth HCBS Consolidated Waiver Supported Employment” to “HCBS Consolidated Children’s Waiver - Supported Employment”
    - 2520 – “Palliative Care – Bereavement Service” to “Palliative Care – Counseling and Support Services”
  - The following DOH program descriptions were **modified**:
    - 2390 - HCBS Consolidated Children’s Waiver - Caregiver/Family Advocacy & Support Services LEVEL 1
    - 2400 - HCBS Consolidated Children’s Waiver - Caregiver/Family Advocacy & Support Services LEVEL 2

**Instructions for OCFS Funded and/or Certified Service Providers**

1. Refer to Section 1.0 (Introduction) and Section 2.0 (Submission Requirements) of the CFR Manual for guidance on OCFS CFR submission requirements.
2. Refer to Appendix II for a list of OCFS Children & Family Treatment & Support Services program codes and related descriptions.

**Submission of the CFR Document**

Service providers are required to submit their completed Fiscal Year 2022/2023 CFR in CFRS Web at <https://omh.ny.gov/omhweb/finance/main.htm>. The CFR information received is distributed to the appropriate State Agency(ies) daily.

**Submission of CFR Certification Pages**

Certification schedules may now be electronically signed and submitted through CFRS Web. An attestation will be required during the certification submission process to ensure that only the authorized individuals have signed the appropriate certification pages.

Schedule CFR-i is required for every CFR submission type. To determine if Schedules CFR-ii, CFR-iiA, CFR-iii and CFR-iv are required, refer to Sections 2.0, 11.0, and 12.0 of the CFR Manual.

Signed and dated certification schedules for any CFR submission type, for any filing period, should be submitted through CFRS Web at: <https://omh.ny.gov/omhweb/finance/main.htm>. The submitted files are distributed to the appropriate State Agency(ies) on a daily basis.

DOH and OCFS require that signed certification schedules CFR-i, CFR-ii/CFR-iiA, and CFR-iv be submitted through CFRS Web. These agencies do not accept copies of the signed certification schedules via mail or email.

OASAS, OMH, OPWDD and SED will accept copies of the signed certification schedules via email. Refer to pages 2.12 through 2.14 of the CFR Manual for information regarding the specific requirements of each NYS Agency accepting email copies of the signed certification schedules.

If mailing your agency's CFR certification schedules, refer to page 2.15 of the CFR Manual for the appropriate mailing addresses. 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. Sending paper copies to the Local Governmental Unit (LGU) or the OMH Field Office does not fulfill the signed and dated certification schedule submission requirement.

**Submission of Final State Aid Claim Schedules for OASAS**

OASAS requires all service providers to prepare State Aid claim schedules using CFRS Web.

Service providers receiving State Aid through a direct contract with OASAS are required to email electronic copies of CFR Schedules CFR-i and CFR-iii to the Bureau of Provider Monitoring and Funding in Albany at: [APStAid@oasas.ny.gov](mailto: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](mailto: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 using CFRS Web. Service providers receiving State Aid through a local county contract should contact the county for additional county specific submission requirements. Paper copies of the claim schedules should not be sent to the OMH Contract and Claims Unit in Albany or any of the OMH Field Offices.

**Submission of Final State Aid Claim Schedules for OPWDD**

Service providers receiving State Aid through a direct contract with OPWDD are required to scan and email a copy of the entire CFR along with an original signature Claim for Payment (AC-3235S) to the OPWDD New York City Regional Office (NYCRO) and CFR Schedules CFR-i, CFR-iii, DMH-2 and DMH-3 to the appropriate geographic office of the Developmental Disabilities Regional Office (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 scan and email copies of the following materials to the OPWDD Claims Unit in Albany:

- An original signature Claim for Payment (AC-3235S)
- CFR-i, CFR-iii, DMH-2, and DMH-3 Schedules for each service provider funded through a local contract.

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 through 8.9 of the CFR Manual or refer to the CFR Resources listed on page 8.10 of the CFR Manual.

Sincerely,

***Ian Hobbs***

Ian Hobbs (SED)  
Chairperson  
CFR Interagency Committee

cc: Paul Green (OASAS)  
Kenneth Glindmyer (OPWDD)  
Michelle Chilinski (OMH)



<p>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  E-Mail: CFR@OMH.NY.GOV  Homepage: <a href="https://www.omh.ny.gov">https://www.omh.ny.gov</a></p>	<p>NYS Office for People With  Developmental Disabilities (OPWDD)  44 Holland Avenue, 4th Floor  Albany, NY 12229-0001  CFR Processing Unit: (518) 402-4275  E-Mail: CFR@OPWDD.NY.GOV  Claims: (518) 402-4321  Homepage: <a href="https://www.opwdd.ny.gov">https://www.opwdd.ny.gov</a></p>	<p>NYS Office of Addiction Services and Supports  1450 Western Avenue  Albany, NY 12203-3526  CFR Unit: (518) 457-3601  Financial Management: (518) 457-5553  E-Mail: CFRS@OASAS.NY.GOV  Homepage: <a href="https://www.oasas.ny.gov">https://www.oasas.ny.gov</a></p>
<p>NYS Education Department (SED)  Rate Setting Unit  Room 302 Education Building  89 Washington Avenue  Albany, NY 12234  (518) 474-3227  E-Mail: RATEWEB@NYSED.GOV  Homepage: <a href="https://www.oms.nysed.gov/rsu">https://www.oms.nysed.gov/rsu</a></p>	<p>NYS Department of Health (DOH)  Division of Finance &amp; Rate Setting  One Commerce Plaza, Room 1430  99 Washington Avenue  Albany, NY 12210  E-Mail: MHR@HEALTH.NY.GOV  Homepage: <a href="https://www.health.ny.gov">https://www.health.ny.gov</a></p>	<p>NYS Office of Children and Family Services (OCFS)  c/o NYS Office of Mental Health (OMH)  44 Holland Avenue, 7th Floor  Albany, NY 12229-0001  CBFM - CFR Unit: (518) 473-3572  E-Mail: CFR@OMH.NY.GOV  Homepage: <a href="https://www.omh.ny.gov">https://www.omh.ny.gov</a></p>