



Consolidated Fiscal Reporting System Interagency Committee

August 2019

Dear Fiscal Officer:

The *Consolidated Fiscal Reporting and Claiming Manual* (CFR Manual) and forms for the July 1, 2018 to June 30, 2019 reporting period are now available. A summary of notable changes and State Agency specific information can be found on pages 3 through 6 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 as follows:

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

Forms - http://www.oms.nysed.gov/rsu/Manuals_Forms/Forms/CFR/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 2018/2019 reporting period. The New York State Office of Mental Health is the sole vendor for the 2018/2019 reporting period.

Once the NYS-issued CFRS software is approved, it will be available for download on the CFRS Home Page: <https://apps.omh.ny.gov/omhweb/cfrsweb/default.asp>. As of this date, software approval has not yet been issued for the 2018/2019 reporting period.

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

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 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. 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).

2018/2019 CFR Due Date(s) and Requests for Extensions

For OMH and SED filers, the due date for the 2018/2019 CFR is November 1, 2019. 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, 2019. 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. 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 OASAS and OPWDD filers, the due date for the 2018/2019 CFR is December 1, 2019. There are no extensions available for OASAS and OPWDD filers.

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

- The CFR-i, CFR-ii/CFR-iiA and CFR-iii instructions were revised to reflect that OASAS, OMH, OPWDD and SED will now accept the signed certification schedules uploaded through the CFRS Upload page. Sections 10.0, 11.0 and 12.0 were updated to reflect this change.
- An Expense Variance Report has been added to the DMH-2 schedule for Full, Abbreviated and Article 28 Abbreviated CFRs. OASAS, OMH and OPWDD providers will be required to describe the reason for any differences in reported expenses and adjustments between Schedules DMH-1 and DMH-2. See page 22.15 of the CFR Manual for details.
- A new schedule titled “SUPP-1 - UPL Data” has been added. Schedule SUPP-1 is used to collect data for use in the Upper Payment Limit (UPL) calculation. The UPL is a federal limit placed on fee-for-service reimbursement of Medicaid providers. OASAS, OMH and OPWDD providers who complete a Full CFR and operate one of the programs listed in Section 33.0 are required to complete the SUPP-1 – UPL Data Schedule. Hospitals and Federally Qualified Health Centers are exempt from completing the SUPP-1 schedule.
- Section 2.0 (Submission Requirements) of the CFR Manual was revised as follows:
 - OASAS, OMH and OPWDD submission requirements were revised for service providers submitting Full and Abbreviated CFRs. For OASAS and OMH, County Local Government Units (LGUs) and municipalities are now required to submit financial statements. For OPWDD, BOCES providers of service are now required to file financial statements. Lastly, a footnote was added to the matrices defining when the Reconciliation needs to be completed.
- Section 3.0 (Reporting Periods) of the CFR Manual was revised as follows:
 - The additional reporting requirements were revised. A Provider is advised to submit an *additional* Mini-Abbreviated CFR.
- Section 8.0 (General Instructions) of the CFR Manual was revised as follows:
 - A frequently asked question (FAQ) was added to provide guidance on reporting excise taxes imposed by the Tax Cut and Jobs Act of 2017 (ACT) on certain tax-exempt employers.
 - A FAQ was added to provide guidance on reporting Unrelated Business Income Tax (UBIT).
 - A FAQ was added to provide guidance on reporting consolidated 1915(c) Children’s HCBS Waiver Services.
 - The FAQ regarding reporting revenues and expenses related to the Delivery System Reform Incentive Payment (DSRIP) was updated.
 - The FAQ related to the ratio method of allocating agency administrative expenses was updated.
 - The FAQs related to the CFR reporting of expenses and revenues from special events and fundraising were combined and revised.
 - The FAQ relating to how to report OMH Vital Access Provider (VAP) revenue was updated.
- Section 14.0 (CFR-2/CFR-2A) of the CFR Manual was revised as follows:
Schedule CFR-2A and instructions:
 - The net assets section has been revised to comply with FASB Accounting Standards Update (ASU) No. 2016-14. Providers are now required to report their net assets/changes in net assets as without donor restrictions and/or with donor restrictions.

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

- Section 34.0 (Appendix A) of the CFR Manual was revised as follows:
 - The “Fundraising” definition was revised.
- Section 60.0 (Appendix AA) of the CFR Manual was revised to provide audit/examination guidance on the SUPP-1 – Upper Payment Limit (UPL) Data schedule.
- Section 66.0 (Appendix GG) of the CFR Manual was added to provide guidance for OMH and OASAS providers who are approved to operate an Integrated Outpatient Services (IOS) clinic program. The guidance in Appendix GG also applies to providers who operate Certified Community Behavioral Health Clinics (CCBHCs).

Instructions for OASAS Funded and/or Certified Service Providers

1. Revisions have been made to the CFRS software for Schedule DMH-2, line 9-Equipment-Provider Paid and line 10-Property-Provider Paid. The revisions were made to provide guidance to OASAS service providers in the adjusting out of non-reimbursable expenses such as, Depreciation and Interest, and the addition of fully expensed Equipment and Property purchases on the Claim. Refer to Section 22.0 of the CFR Manual for detail.
2. In Section 8.0 (General Instructions) of the CFR Manual, contact information for the NYS Office of Alcoholism and Substance Abuse Services has been updated. Refer to pages 8.8 and 8.9 of the CFR Manual for detail.
3. In Section 38.0 (Appendix E):
 - The following Child & Youth Behavioral Health HCBS program codes were added:
 - 2240 – Consolidated Waiver Planned Respite
 - 2350 – Consolidated Waiver Supported Employment
 - 2360 – Consolidated Waiver Pre-Vocational Services
 - 2380 – Consolidated Waiver Crisis Respite
 - 2390 – Consolidated Waiver Caregiver/Family Supports & Services
 - 2400 – Consolidated Waiver Community Self-Advocacy Training and Supports
 - The following Children’s HCBS Waiver program codes were added:
 - 2230 – Waiver Individualized Care Coordination
 - 2250 – Waiver Family Support
 - 2260 – Waiver Crisis Response
 - 2270 – Waiver Skill Building
 - 2280 – Waiver Intensive In-Home
 - 2370 – Waiver Youth Peer Advocate
 - The following Children & Family Treatment & Support Services program codes were added:
 - 4900 – Family Peer Support Services (FPSS)
 - 4910 – Mobile Crisis Intervention (CI)
 - 4920 – Youth Peer Support and Training (YPST)
 - 4930 – Psychosocial Rehabilitation (PSR)
 - 4940 – Other Licensed Practitioner (OLP)
 - 4950 – Community Psychiatric Support and Treatment (CPST)

Instructions for OASAS Funded and/or Certified Service Providers – continued

- The following programs have had program titles, descriptions and/or units of service modified:
 - 2050 – Methadone Maintenance - Outpatient
 - 2150 – KEEP Units – Outpatient - Methadone
 - 3520 – Medically Supervised Outpatient
 - 3530 – Outpatient Rehabilitation Services
- 4. In Section 47.0 (Appendix N):
 - The following funding source code index was added:
 - G – Problem Gambling Services (State Funded)
 - The following OASAS Only DMH code index and description was revised:
 - 013 – Continual 100% Net Deficit-State/Federal
- 5. In Section 51.0 (Appendix R):
 - The following position titles and codes were added:
 - 209 – Family Support Navigator (OASAS Only)
 - 210 – Peer Professional – Non-CRPA (OASAS Only)
 - 211 – Volunteer Coordinator (OASAS Only)

Instructions for OMH Funded and/or Certified Service Providers

1. In Section 2.0 (Submission Requirements):
 - The OMH exemption for completing the CFR-ii or CFR-iiA certification for a Full CFR has been removed from the CFR.
2. In Section 27.0 (OMH-4):
 - Additional guidance was added to the instructions for Schedule OMH-4.
 - The following line names and/or instructions were revised:
 - Line 4 Medicaid Fee-for-Service and Medicare
 - Line 6 Medicaid Fee-for-Service and Other Private Insurance
 - Line 7 Medicaid Managed Care and Other Private Insurance
 - Line 9 Other Private Insurance
3. In Section 39.0 (Appendix F):
 - The following program codes were added:
 - 2010 – Private Inpatient Psychiatric Hospital
 - 2380 – Child & Youth HCBS Consolidated Waiver Crisis Respite
 - 2390 – Child & Youth HCBS Consolidated Waiver Caregiver/Family Support & Services
 - 2400 – Child & Youth HCBS Consolidated Waiver Community Self-Advocacy Training and Supports
 - 4900 – CFTSS: Family Peer Support Services (FPSS)
 - 4910 – CFTSS: Mobile Crisis Intervention (CI)
 - 4920 – CFTSS: Youth Peer Support and Training (YPST)
 - 4930 – CFTSS: Psychosocial Rehabilitation (PSR)
 - 4940 – CFTSS: Other Licensed Practitioner (OLP)
 - 4950 – CFTSS: Community Psychiatric Support and Treatment (CPST)
 - The following program codes were deleted:
 - 1590 – Performance Based Early Recognition Coordination and Screening Services
 - 2300 – HCBS Waiver
 - 8340 – Limited License PROS

Instructions for OMH Funded and/or Certified Service Providers – continued

- The following programs have had program titles, descriptions and/or units of service modified:
 - 2240 – Child & Youth HCBS Waiver Respite
 - 2350 – Child & Youth HCBS Waiver Supported Employment
 - 2360 – Child & Youth HCBS Waiver Pre-Vocational Services
 - 2620 – Health Home Non-Medicaid Care Management
 - 2730 – Health Home Care Management
 - 2740 – Health Home Care Management Service Dollars
- 4. In Section 43.0 (Appendix J):
 - Cost allocation guidance for Mixed-Use Integrated Housing Projects was added.
- 5. In Section 47.0 (Appendix N):
 - The following funding source code was deleted:
 - 042 – Federal Medicaid Infrastructure Grant - (OMH Only)
 - The following funding source code was added:
 - 575B – Empire State Supportive Housing Initiative for Scattered Sites – (OMH Only)
- 6. In Section 51.0 (Appendix R):
 - The following position title code was revised:
 - 208 – Certified Recovery Peer Advocate – CRPA and CRPA-Provisional (OASAS and OMH Only)

Instructions for OPWDD Funded and/or Certified Service Providers

1. OPWDD providers must use CFR@opwdd.ny.gov when submitting communications to the CFR Processing Unit. The CFR Processing Unit has discontinued use of the rate.setting@opwdd.ny.gov mailbox.
2. In Section 40.0 (Appendix G):
 - The following programs have had program titles, descriptions and/or units of service modified:
 - 0311 – HCBS In-Home Respite
 - 0312 – HCBS Site Based Respite
 - The following program codes were added:
 - 2240 – Child and Youth HCBS Children’s Waiver Planned Respite
 - 2380 – Child and Youth HCBS Children’s Waiver Crisis Respite
 - 8100 – Child and Youth HCBS Children’s Waiver Community Habilitation
 - 8110 – Child and Youth HCBS Children’s Waiver Day Habilitation
 - The following program codes are effective through June 30, 2018:
 - 0228 – Willowbrook Case Services (WCS)
 - 0229 – Medicaid Service Coordination (MSC)
 - 0416 – HCBS Waiver Plan of Care Support Services (PCSS)

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

- The following program codes are effective through March 31, 2019:
 - 1221 – Care at Home-Case Management Services
 - 1222 – Care at Home-Respite Services
 - 1223 – Care at Home-Environmental Modifications
 - 1224 – Care at Home-Assistive Technologies-Adaptive Devices

3. In Section 47.0 (Appendix N):

- The following funding source code was added:
 - 192 – DSP 3.25% (effective July 1, 2017)

Instructions for SED Funded and/or Certified Service Providers**SED ONLY PROVIDERS - *Upcoming changes that will take effect with July 1, 2019 reporting:*****Special Education Itinerant Teacher Services (SEIT) providers only**

Services provided to preschool students by a certified special education teacher on an itinerant basis will be captured in discrete program codes for individual sessions provided, group sessions provided to 2 students, and group sessions provided to 3 students. Each of the three SEIT delivery models will be assigned unique 4-digit program codes. Please be advised that the appropriate revenues, expenses, enrollment, and session data will need to be tracked separately for the 3 SEIT delivery models effective July 1, 2019 to be in compliance with the new SEIT reporting requirements. SED will provide specific details on the reporting changes to be made in the January 1, 2019 through December 31, 2019 version of the CFR Manual and CFRS Software.

Submission of the CFR Document

Service providers are required to submit their completed 2018/2019 CFR via the Internet at <https://apps.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

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 the OMH CFRS Upload page at: <https://apps.omh.ny.gov/omhweb/cfrsweb/cfrsupload/>. The submitted files are distributed to the appropriate State Agency(ies) on a daily basis.

OMH requires that signed certification schedules CFR-i, CFR-ii/CFR-iiA, CFR-iii and CFR-iv be uploaded. OMH does not accept copies of the signed certification schedules via email.

OASAS, OPWDD and SED will accept copies of the signed certification schedules via email. Refer to pages 2.9 through 2.12 of the CFR Manual for information regarding the specific requirements of each NYS agency accepting email copies of the signed certification schedules.

Submission of CFR Certification Pages - continued

If mailing your agency's CFR certification schedules, refer to pages 2.13 through 2.14 of the CFR Manual for CFR Unit 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 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 and CFR-iii 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. 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 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 NYC Fiscal Summary (CQR-2)
- 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,

John Mackey

John Mackey (SED)
Chairperson
CFR Interagency Committee

cc: Steven Shrager (OASAS)
Susan A. Ivie Mahar (OPWDD)
Michelle Chilinski (OMH)

<p>NYS Office of Alcoholism and Substance Abuse Services (OASAS) 1450 Western Avenue Albany, NY 12203-3526</p> <p>Fiscal Audit and Review Unit: (518) 457-3601</p> <p>Homepage: https://www.oasas.ny.gov Email: CFRS@oasas.ny.gov</p>	<p>NYS Office of Mental Health (OMH) 44 Holland Avenue, 7th Floor Albany, NY 12229-0001</p> <p>CBFM – CFR Unit: (518) 473-3572 CBFM Group: (518) 473-7885</p> <p>Homepage: https://www.omh.ny.gov Email: CFR@OMH.NY.GOV</p>	<p>NYS Office for People With Developmental Disabilities (OPWDD) 44 Holland Avenue, 4th Floor Albany, NY 12229-0001</p> <p>OPWDD Only: CFR Processing Unit: (518) 402-4275 Email: CFR@opwdd.ny.gov</p> <p>Claims: (518) 402-4321 Homepage: https://opwdd.ny.gov</p>	<p>NYS Education Department (SED) Rate Setting Unit Room 302 Education Building 89 Washington Avenue Albany, NY 12234</p> <p>(518) 474-3227</p> <p>Homepage: http://www.oms.nysed.gov/rsu/home.html Email: RATEWEB@NYSED.GOV</p>
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