



# Consolidated Fiscal Reporting System Interagency Committee

December 2018

Dear Fiscal Officer:

The *Consolidated Fiscal Reporting and Claiming Manual* (CFR Manual) and forms for the January 1, 2018 to December 31, 2018 reporting period are now available. A summary of notable changes and State Agency specific information can be found on pages 2 through 5 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](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](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 Calendar Year 2018 reporting period. The New York State Office of Mental Health is the sole vendor for the Calendar Year 2018 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 Calendar Year 2018 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](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 Section 8.0 of the CFR Manual for the related telephone numbers).

## **Calendar Year 2018 CFR Due Date(s) and Requests for Extensions**

For OMH and SED filers, the due date for the Calendar Year 2018 CFR is May 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 May 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](http://www.oms.nysed.gov/rsu/Manuals_Forms/Manuals/CFRManual/home.html).

For OASAS and OPWDD filers, the due date for the Calendar Year 2018 CFR is June 1, 2019. There are no extensions available for OASAS and OPWDD filers.

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

- A new schedule titled “CFR-iv Supplemental Attestation Schedule” has been added. Schedule CFR-iv is required as part of the Full, Abbreviated, or Article 28 Abbreviated CFR submissions of Not-For-Profit and Proprietary providers submitting to the Office of Alcoholism and Substance Abuse Services (OASAS), Office of Mental Health (OMH) and Office for People With Developmental Disabilities (OPWDD).
  - Note, Schedule CFR-iv is not required for:
    - SED-Only CFR filers
    - Governmental service providers
    - Mini-Abbreviated CFRs
  - Schedule CFR-iv is used to report agency identifying data and serves as a certification statement by the service provider’s Chief Executive Officer attesting to the validity of the information contained in the document, under the penalties prescribed in accordance with Article 175 of New York State Penal Law (False Written Statements).
  - Section 12.0 of the Manual has been updated to include the instructions for the new Schedule CFR-iv.
- 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 schedules uploaded through the CFRS Upload page. Sections 10.0, 11.0 and 12.0 were updated to reflect this change.
- Section 1.0 (Introduction) of the CFR Manual was revised to provide clarification that Adult Home and Community Based Services (HCBS) Waiver service providers designated by OASAS or OMH must report these services on the CFR under the appropriate program code(s).
- Section 2.0 (Submission Requirements) of the CFR Manual was revised as follows:
  - The submission matrices for agencies operating OASAS, OMH or OPWDD programs have been updated to reflect the addition of the CFR-iv Supplemental Attestation Schedule as part of the Full, Abbreviated and Article 28 Abbreviated CFR submissions for Not-For-Profits and Proprietary providers.
  - The General CFR Submission Requirements section was revised to reflect that OASAS, OMH, OPWDD and SED now accept the submittal of certification pages through the CFR upload process.
- Section 3.0 (Reporting Periods) of the CFR Manual was revised as follows:
  - Clarification was added on determining a service provider's standard reporting period for OASAS, OMH and OPWDD providers whose administrative headquarters are located outside of New York State.
  - Additional reporting requirements:  
The reporting requirement for an *additional* CFR has been limited to a Mini-Abbreviated CFR.
- Section 8.0 (General Instructions) of the CFR Manual was revised to add a frequently asked question (FAQ) to provide guidance on reporting excise taxes imposed by the Tax Cut and Jobs Act of 2017 (ACT) on certain tax-exempt employers.

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

- 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.
  - Line 34, entitled “Going Concern”, has been added. Providers are required to answer yes/no if there was substantial doubt raised in their audited financial statements about their entity’s ability to continue as a going concern.Reconciliation Worksheet schedule and instructions
  - “Non-Monetary Contributions” was added as a predefined entry line in the addition and subtraction drop-down boxes under the Revenue and Expense tabs of the Reconciliation Worksheet.
- Section 18.0 (CFR-5) of the CFR Manual was revised as follows:
  - The “key person” definition was revised.
  - Schedule CFR-5 and instructions were revised to require OMH providers to complete Question 2 in Sections A and Section D, as applicable.
- Section 34.0 (Appendix A) of the CFR Manual was revised as follows:
  - Updated to indicate that the cost of punitive damages awarded in a lawsuit is non-allowable.
  - The “Fundraising” definition was revised.
- Section 55.0 (Appendix V) of the CFR Manual was significantly revised. This section now applies to all three of the Department of Mental Hygiene (DMH) Agencies: OASAS, OMH and OPWDD.
- Section 57.0 (Appendix X) of the CFR Manual was updated to indicate that the cost of punitive damages awarded in a lawsuit is non-allowable.

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

1. The PAS-124 has been replaced with Schedule CFR-iv. The CFR-iv schedule can be completed in the CFRS Software. Section 12.0 of the CFR Manual has been updated to include instructions for this new schedule.
2. Section 4.0 of the CFR Manual has updated guidance on sanctions for non-compliance with OASAS CFR reporting requirements as follows:
  - Administrative and Fiscal Guidelines for OASAS-Funded Providers supersedes Local Services Bulletin (LSB) No. 2007-05.
  - LSB No. 2014-21 supersedes LSB No. 2007-05 for providers operating OASAS certified non-funded programs.
3. Section 23.0 of the CFR Manual was revised to provide guidance for reporting the applicable State Contract Number/LGU Contract Number (lines 15, 22 and 29). For local contract funded programs, OASAS providers should enter the first seven (7) letters of the funding county’s name.
4. In Section 38.0 (Appendix E):
  - The following program codes were deleted:
    - 0605 – Methadone-to-Abstinence - Outpatient

**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
5. In Section 47.0 (Appendix N):
- The following funding source code indexes were added:
    - E – Empire State Supportive Housing Initiative (State Funded)
    - G – Problem Gambling Services (State Funded)
  - The following OASAS Only DMH code index and description was revised:
    - 013 – Continual 100% Net Deficit-State/Federal
6. In Section 51.0 (Appendix R):
- The following position titles and codes were added:
    - 208 – Certified Recovery Peer Advocate – CRPA and CRPA-Provisional (OASAS Only)
    - 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. The following predefined entries were added:
- “Intensive Outpatient Program (IOP) Grant – OMH clinic program (2100) only” was added to CFR-1 Line 94; DMH-1 Line 30; and DMH-2 Line 29.
  - “Safety Net Payment” was added to DMH-1 Line 30.
2. In Section 39.0 (Appendix F):
- The following program codes were deleted:
    - 1590 – Performance Based Early Recognition Coordination and Screening Services
    - 8340 – Limited License PROS
  - The program descriptions of the following programs were revised:
    - 1080 – Residential Treatment Facility - Children and Youth
    - 2620 – Health Home Non-Medicaid Care Management
    - 2720 – Non-Medicaid Care Coordination
    - 2740 – Health Home Care Management Service Dollars
3. In Section 47.0 (Appendix N):
- The following funding source code was deleted:
    - 042 – Federal Medicaid Infrastructure Grant - (OMH Only)

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

1. OPWDD providers must use [CFR@opwdd.ny.gov](mailto: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](mailto:rate.setting@opwdd.ny.gov) mailbox.
2. In Section 40.0 - Appendix G:
  - The following program had its program title, description and/or units of service modified:
    - 0427 – Self-Directed OTPS/Family Reimbursed Respite

The following program codes are effective through June 30, 2018:

  - 0229 – Medicaid Service Coordination (MSC)
  - 0416 – HCBS Waiver Plan of Care Support Services (PCSS)
3. In Section 47.0 (Appendix N):
  - The following funding source code was added:
    - 192 – DSP 3.25% (effective July 1, 2017)
    - 650 – Minimum Wage Adjustment (effective July 1, 2017)
4. Section 8.0 of the CFR Manual was revised as follows:
  - A frequently asked question (FAQ) was added to provide guidance on reporting to/from transportation expenses for OPWDD programs.

## **Submission of the CFR Document**

Service providers are required to submit their completed Calendar Year 2018 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 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, for any filing period, may now be submitted electronically through the OMH CFRS Upload page at: <https://apps.omh.ny.gov/omhweb/cfrsweb/cfrsupload/>.

OASAS, OPWDD and SED will accept copies of the signed certification schedules via email for CFR submissions (see Section 2.0 of the CFR Manual). Refer to page 2.10 of the CFR Manual for OASAS revisions to the naming of emailed PDF files of certification schedules and Attestation Statements.

OMH requires that signed certification schedules CFR-i, CFR-ii/CFR-iiA, CFR-iii and CFR-iv be electronically uploaded to the OMH CFR Unit. Sending paper copies of the signed certification schedules to the Local Governmental Unit (LGU) or OMH Field Office does not fulfill this requirement.

Refer to pages 2.12 through 2.13 of the CFR Manual for information on where to send your agency's CFR certification schedules. 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.

**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.

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

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.

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

Sincerely,

**Michelle Chilinski**

Michelle Chilinski (OMH)  
Chairperson  
CFR Interagency Committee

cc: James Kampf (SED)  
Dr. G. Edward Hack (OASAS)  
Susan A. Ivie Mahar (OPWDD)

<p>NYS Office of Alcoholism and Substance Abuse Services (OASAS) 1450 Western Avenue Albany, NY 12203-3526</p> <p>Bureau of Provider Monitoring and Funding: (518) 457-5553</p> <p>Homepage: <a href="https://www.oasas.ny.gov">https://www.oasas.ny.gov</a> Email: <a href="mailto:CFRS@oasas.ny.gov">CFRS@oasas.ny.gov</a></p>	<p>NYS Office of Mental Health (OMH) 44 Holland Avenue, 7<sup>th</sup> Floor Albany, NY 12229-0001</p> <p>CBFM – CFR Unit: (518) 473-3572 CBFM Group: (518) 473-7885</p> <p>Homepage: <a href="https://www.omh.ny.gov">https://www.omh.ny.gov</a> Email: <a href="mailto:CFR@OMH.NY.GOV">CFR@OMH.NY.GOV</a></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: <a href="mailto:CFR@opwdd.ny.gov">CFR@opwdd.ny.gov</a></p> <p>Claims: (518) 402-4321 Homepage: <a href="https://opwdd.ny.gov">https://opwdd.ny.gov</a></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: <a href="http://www.oms.nysed.gov/rsu/home.html">http://www.oms.nysed.gov/rsu/home.html</a> Email: <a href="mailto:RATEWEB@NYSED.GOV">RATEWEB@NYSED.GOV</a></p>
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