NEW YORK STATE OF OPPORTUNITY.

Consolidated Fiscal Reporting System Interagency Committee

May 2015

Dear Fiscal Officer:

The *Consolidated Fiscal Reporting and Claiming Manual* (CFR) and forms for the July 1, 2014 to June 30, 2015 reporting period are now available. A summary of notable changes in the 2014/2015 CFR Manual as well as State Agency specific special information can be found on pages 2 through 4 of this letter; other essential CFR information follows on the subsequent pages.

Acquisition of CFR Manuals and Forms

CFR manuals and forms are available for download from the NYS Education Department Rate Setting Unit's homepage at http://www.oms.nysed.gov/rsu/Manuals_Forms/Manuals/CFRManual/home.html.

Consolidated Fiscal Reporting System (CFRS) Software

All service providers are expected to use CFRS software approved by the CFR Interagency Committee to create the appropriate CFR submission. Additionally, approved CFRS software can be used to create Consolidated Budget Reports (CBRs) and intra-year State Aid claims (CQRs) for the 2014/2015 reporting period. The New York State Office of Mental Health is the sole vendor for the 2014/2015 reporting period.

Service providers are expected to download the software via the Internet. When the NYS-issued CFRS software is approved, it will be available for download at the CFRS Home Page: https://www.omh.ny.gov/omhweb/cfrsweb/default.asp. As of this date, approval has not yet been issued for the 2014/2015 reporting period.

For assistance with the New York State software, please refer to the CFRS Home Page and its Table of Contents 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 of the CFR Manual for the related telephone numbers).

2014/2015 CFR Due Date(s) and Requests for Extensions

The due date for the 2014/2015 CFR is November 1, 2015. A thirty day extension will be granted to providers which electronically complete and submit the Pre-Approved 30-Day Extension Request by November 1, 2015. The Pre-Approved 30-Day Extension Request Form 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 files prior to submitting the completed form. The pre-approved extension does not apply to the required claiming schedules for all OASAS funded service providers. Please refer to Section 4.0 of the CFR Manual.

The link to the Pre-Approved 30-Day Extension Request will be available from the NYS Education Department at: http://www.oms.nysed.gov/rsu/Manuals_Forms/Manuals/CFRManual/home.html.

NOTE: A PAPER COPY OF THE EXTENSION FORM WILL NOT BE ACCEPTED BY ANY OF THE FUNDING STATE AGENCIES.

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

- The threshold for a Mini-Abbreviated submission has been changed from $150,000 to $250,000. Section 2.0 of the CFR Manual has been updated to reflect this change.

- The Amortization section of Appendix O has been updated to reflect the current guidance of the U.S. generally accepted accounting principles.

- Appendix J has been updated to eliminate all references of allocating expenses for Shared Sheltered Workshops.

- In the CFRS software, the override function has been removed from the Agency Administration Worksheet, a schedule used in Abbreviated and Mini-Abbreviated CFR submission types.

- A detailed Reconciliation must be completed when the CFR and the financial statements reporting periods match. Section 14.0 of the CFR Manual has been updated to reflect this change.

- A note has been added to Section 2.0 of the CFR Manual, to clarify that for the purposes of determining submission requirements, Medicaid Managed Care is considered to be Medicaid.

- The definition of accrual accounting has been updated in Section 7.0 of the CFR Manual.

- A frequently asked question (FAQ) has been added to Section 8.0 of the CFR Manual, to provide guidance on where to report non-monetary donations/contributions that an Agency receives. Related to this guidance, the instructions for line 83, of the CFR-1 in Section 13.0 of the CFR Manual, have been revised.

Special Instructions for OASAS Funded and/or Certified Service Providers

1. In Section 38 (Appendix E):
   - The following program codes were deleted:
     - 3810 Managed Addiction Treatment Services (MATS)
     - 4060 Residential Chemical Dependency Program for Youth (Long-Term)

Special Instructions for OMH Funded and/or Certified Service Providers

1. In Section 34 (Appendix A), definitions for *Competitive Employment* and *Integrated Employment*, have been added to the Glossary. These definitions pertain to the OMH vocational programs.

2. In Section 39 (Appendix F):
   - Revised the program descriptions of the following programs:
     - 0380 - Transitional Employment Placement (TEP)
     - 1340 - Enclave in Industry
     - 1380 - Assisted Competitive Employment
     - 2340 - Affirmative Business/Industry
     - 3340 - Work Program
     - 4340 - Ongoing Integrated Supported Employment Services
     - 6140 - Transformed Business Model *(was Transitional Business Model)*
     - 2680 – Crisis Intervention

   - Added program code 1530 - Promises Zone

   - Deleted program code 0340 - Sheltered Workshop/Satellite Sheltered Workshop

- Changed the name of program code 1650 to Family Peer Support Services (Children and Family) and revised the program description.

- Revised the units of service description on the following programs:
  - 6340 - Comprehensive PROS with Clinic
  - 7340 - Comprehensive PROS without Clinic
  - 8340 - Limited License PROS

3. In Section 47 (Appendix N):
   - Added the following funding source codes:
     - 175A - Article 28 & 31 Closure Re-Investments (Adult)
     - 175B - Article 28 & 31 Closure Re-Investments (Children & Youth)

   - Delete funding source code 570M - Health Home Medicaid.

   - Funding source code 020 - Direct Sheltered Workshop is no longer valid for use in OMH programs.

4. Notes were added regarding COPS, Level II COPS and CSP Medicaid to the line descriptions of schedule CFR-1, line 72; schedule DMH-1, Line 18; schedule DMH-2, line 17 and Appendix DD.

5. OMH-1: 0340 - Sheltered Workshop program code was removed
   0320 - On Site Rehabilitation (Lines 10 to 13) were revised as follows:
   11. 'Half Day' revised to 'Half Day & Pre-Admission Half Day Visits'
   12. 'Full Day' revised to 'Full Day & Pre-Admission Full Day Visits'
   13. 'Collateral' revised to 'Collateral, Home & Crisis Visits'

   OMH-2: 0200 - Day Treatment (Lines 10 to 13) were revised as follows:
   11. 'Half Day' revised to 'Half Day & Pre-Admission Half Day Visits'
   12. 'Full Day' revised to 'Full Day & Pre-Admission Full Day Visits'
   13. 'Collateral' revised to 'Collateral, Home & Crisis Visits'

Special Instructions for OPWDD Funded and/or Certified Service Providers

1. OPWDD will now accept copies of the signed CFR certification schedules via email. Please refer to Section 2 of the *Consolidated Fiscal Reporting and Claiming Manual*.

2. Schedules OPWDD-3 (HUD Revenues and Expenses) and OPWDD-4 (Fringe Benefit Expense and Program Administration Expense Detail) have been removed.

3. A new schedule has been added: OPWDD-5 (Capital Schedule).

4. The following programs have had program titles, descriptions and/or units of service modified in Appendix G of the CFR Manual: 0090, 0200, 0214, 0221, 0223, 0225, 0226, 0227, 0231, 0235, 0237, 0410, 0415, 0417, 0418, 0419, and 1090.

5. The following program codes are effective through December 31, 2014:
   - 6090 - Day Program Services Included in the ICF/DD Reimbursement Rate (In House)
   - 7090 - VOICF/DD, Day Services
   - 7091 - VOICF/DD, Day Services (Not Operated by Service Provider)

6. Program code 0411 – HCBS Consolidated Supports and Services is effective through September 30, 2014.

7. On CFR-1 - Program/Site Data, the drop down box for CFR-1 line 94 has been updated to include a hard-coded selection for Specialized Template Population Funding.

8. Funding source codes 158-Transformation Opportunities and 191-DSP 2% COLA have been added to Appendix N of the CFR Manual.

9. The following program codes were added to Appendix G of the CFR Manual:
    - 0092 - Day Services for Individuals Residing in an Intermediate Care Facility
    - 0093 - In-Home Services for Individuals Residing in an Intermediate Care Facility
    - 0094 - Vocational Services for Individuals Residing in an Intermediate Care Facility
    - 0300 - Transformation Opportunities
    - 0065 - START Services
    - 0241 - HCBS Community Transition Services
    - 0421 - HCBS Fiscal Intermediary Service
    - 0422 - HCBS Self-Directed Community Habilitation
    - 0423 - HCBS Self-Directed Respite Service
    - 0424 - HCBS Self-Directed Supported Employment
    - 0425 - HCBS Individual-Directed Goods and Services
    - 0426 - HCBS Support Broker Services
    - 0427 - Self-Directed OTPS/Family Reimbursed Respite
    - 0428 - Self-Directed Housing Subsidies

10. The following program codes were deleted from Appendix G of the CFR Manual:
    - 0224 - HCBS Supplemental Group Day Habilitation Service
    - 0238 - HCBS Community Habilitation Phase II
    - 0239 - People First Case Studies - CSS
    - 0293 - Residential Reserve for Replacement (RRR)-Community Habilitation Phase II
    - 0295 - Residential Reserve for Replacement (RRR)-ICF/DD (30 Beds or Less)
    - 0296 - Residential Reserve for Replacement (RRR)-ICF/DD (Over 30 Beds)
    - 2090 - VOICF/DD, Sheltered Workshop
    - 2091 - VOICF/DD, Sheltered Workshop (Not Operated by Service Provider)
    - 5090 - VOICF/DD, Day Training
    - 5091 - VOICF/DD, Day Training (Not Operated by Service Provider)

11. Instructions for creating Program/Site Identification Numbers have been revised for the following program codes:
    - 0060 - Crisis Intervention
    - 0070 - Summer Camp
    - 0150 - Family Support Services
    - 0330 - Day Training
    - 0340 - Certified Work Activity/Sheltered Workshop
    - 0360 - Classroom Education
    - 0370 - Preschool Program
    - 0380 - Transitional Employment
    - 0390 - Supported Employment (Non-HCBS Waiver)
    - 0410 - Individualized Support Services
    - 0414 - Epilepsy Services
    - 0610 - Recreation and/or Fitness
    - 0630 - Home Care
    - 0750 - Information and Referral
    - 0810 - Case Management (Non-Medicaid)
    - 1190 - Special Legislative Grants
    - 2190 - Developmental Disabilities Program Council Grants
    - 3070 - Shelter Plus Care Housing

12. Appendix FF, a new OPWDD Only appendix, was added to provide guidance on allocating costs between Day Service programs for Individuals who reside in ICF/IIs.

Special Instructions for SED Funded and/or Certified Service Providers

1. Program code 9811-Smart School/Instructional Technology NYS Grant has been added to Appendix H of the CFR Manual.

2. "Agency for Child Development (ACD)" was renamed "Division of Early Care and Education (ECE)".

Submission of the CFR Document

Service providers are expected to submit their completed 2014/2015 CFR electronically via the Internet. Service providers will access the webpage at http://www.omh.ny.gov/omhweb/cfrsweb/default.asp to upload their CFR submission. On a daily basis, the information received is distributed to the appropriate State Agency(ies).

Submission of CFR Certification Pages

Please note that OMH and SED currently do not accept electronic certifications or signatures for CFR submissions. Therefore, in addition to transmitting the CFR via the Internet, service providers must also submit 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 in the CFR Manual. Sending copies of the certification schedules to the County or local DDRO does not fulfill this requirement. To determine if Schedules CFR-ii, CFR-iiA and CFR-iii are required, please refer to Sections 2.0, 6.0, 11.0 and 12.0 of the CFR Manual. Please refer to pages 2.11 through 2.14 of the CFR Manual for information on where to send your agency's CFR certification pages and certified financial statements. Additionally, the Document Control Number (DCN) of your agency's Internet submission must match the DCN that appears on the paper certification schedules mailed to each funding State Agency.

OASAS and OPWDD will accept copies of the signed certification schedules via email for CFR submissions. Please refer to Section 2 of the *Consolidated Fiscal Reporting and Claiming Manual*.

Submission of Final State Aid Claim Schedules for OASAS

OASAS expects 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 submit paper copies of CFR schedules CFR-i, CFR-iii and DMH-2 to the Bureau of Financial Management in Albany.

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 submit paper copies of the CFR-i, CFR-iii and DMH-2 schedules for each service provider funded through a local contract to the Bureau of Financial Management in Albany.

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 NYC Fiscal Summary (CQR-2)
- CFR-i, CFR-iii, DMH-2 and DMH-3 schedules for each service provider funded through a local contract.

CFR Training

Notification of training dates has been sent to you under separate cover. If you have any questions regarding training dates, please access the following website:

- The SED Rate Setting Unit homepage at http://www.oms.nysed.gov/rsu/Training/CFRTraining.html

If you have any questions or concerns, 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,

Peter LaPan
Peter LaPan (SED)
Chairperson
CFR Interagency Committee

cc: Warren D. Moessner, Jr. (OASAS)
Donna Noyes, Ph.D. (DOH)
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