



Consolidated Fiscal Reporting System Interagency Committee

July 2017

Dear Fiscal Officer:

The *Consolidated Fiscal Reporting and Claiming Manual* (CFR Manual) and forms for the July 1, 2016 to June 30, 2017 reporting period are now available. A summary of notable changes and State Agency specific information can be found on pages 3 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 at http://www.oms.nysed.gov/rsu/Manuals_Forms/.

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 2016/2017 reporting period. The New York State Office of Mental Health is the sole vendor for the 2016/2017 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 2016/2017 reporting period.

Service providers should sign up for the CFRS Mailing List at <https://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 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 helpdesk@omh.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).

2016/2017 CFR Due Date(s) and Requests for Extensions

For OMH and SED filers, the due date for the 2016/2017 CFR is November 1, 2017. 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, 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. 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 2016/2017 CFR is December 1, 2017. There will be no extensions granted to OASAS and OPWDD providers.

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

- Section 2.0 of the CFR Manual was revised as follows:
 - Revisions were made to the naming process for emailing PDF files of certification schedules and Attestation Statements to OASAS and OPWDD.
 - Financial statements are now required for Article 28 Abbreviated CFR submissions. The OASAS only matrix, the OMH only matrix and the joint matrix for providers who operate a combination of OASAS, OMH and/or OPWDD programs were revised to reflect this change.
- Section 8.0 of the CFR Manual was revised as follows:
 - A frequently asked question (FAQ) was added to provide guidance on whether the cost of food and beverages of the agency's employees and/or board of directors is allowable on the CFR.
- Section 10.0 of the CFR Manual and Schedule CFR-i were revised as follows:
 - Contact information for an agency's President/Chair of the Board of Directors will now be collected on Schedule CFR-i.
- Section 14.0 of the CFR Manual and Schedule CFR-2A were revised as follows:
 - 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'. Schedule CFR-2A was also updated to reflect the line name revision.
 - 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'. Schedule CFR-2A was also updated to reflect the line name revision.
 - A note has been added regarding the release of Accounting Standards Update (ASU) No. 2016-14, Not-for-Profit Entities (NFP) (Topic 958). Early adopters will now report the two classes of net assets on schedule CFR-2A as follows:
 - Net assets without donor restrictions – report in **Unrestricted** column
 - Net assets with donor restrictions – report in **Temporarily Restricted** column
- 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'.
- Section 19.0 of the CFR Manual and Schedule CFR-6 were revised. There are new reporting requirements for Section 3 "Compensation of the Highest Paid Employees" as follows:
 - Column (1)-Name: List all employees reported under Position Title Codes 601, 602 and 603 (regardless of their total annualized salary) and all employees that received a total annualized salary and contracted payment amount (column 7) in excess of \$125,000.
 - Column (3)-Amount Paid: The instructions were updated to indicate that severance pay should be reported in Column 3.
 - Column (8)-Fringe Benefits: The instructions were updated to indicate that severance benefits should be reported in Column 8.
- Section 48.0 (Appendix O) of the CFR Manual has been updated with additional guidance on allowable depreciation.
- Section 53.0 (Appendix T) of the CFR Manual was revised as follows:
 - The instructions for completing the Abbreviated, Mini-Abbreviated and Article 28 CFRs were updated.

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 revised line instructions 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.
5. In Section 38.0 (Appendix E):
 - 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. In Section 39.0 (Appendix F):
 - The following program codes were added:
 - 1410 - Geriatric Demo Gatekeeper
 - 2230 - Children's HCBS Waiver Individualized Care Coordination
 - 2240 - Children's HCBS Waiver Respite
 - 2250 - Children's HCBS Waiver Family Support
 - 2260 - Children's HCBS Waiver Crisis Response
 - 2270 - Children's HCBS Waiver Skill Building
 - 2280 - Children's HCBS Waiver Intensive In-Home
 - 2350 - Children's HCBS Waiver Supported Employment
 - 2360 - Children's HCBS Waiver Pre-Vocational Services
 - 2370 - Children's HCBS Waiver Youth Peer Advocate
 - 4740 - Adult Behavioral Health Home and Community Based Services (BH HCBS)
Self-Directed Care
 - The program descriptions of the following programs were revised:
 - 2620 - Health Home Non-Medicaid Care Management
 - 2730 - Health Home Care Management
 - 2740 - Health Home Care Management Service Dollars
 - 2850 - Health Home Care Management Service Dollar Administration

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

2. In Section 47.0 (Appendix N):
 - The following funding source codes were added:
 - 575 - Empire State Supportive Housing Initiatives (ESSHI)
 - 965S - Personnel Services Enhancements
 - 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%)
3. Section 63.0 of the CFR Manual was revised due to Line 17-Medicaid being renamed to Line 17a–Medicaid Fee for Service. This line name change affects budgeting and claiming Medicaid Revenue from Level I Comprehensive Outpatient Program (Level I COPS), Community Support Program (CSP) and Level II CPS fee supplement.
4. Section 59.0 (Appendix Z) of the CFR Manual was revised to update OMH's policy regarding in-contract and out-of-contract reporting.

Instructions for OPWDD Funded and/or Certified Service Providers

1. 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. 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'.
3. 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'.
4. In Section 40.0 (Appendix G):
 - The following programs have had program titles, descriptions and/or units of service modified:
 - 0094 - Site Based Vocational Services for Individuals Residing in an Intermediate Care Facility
 - 0216 - HCBS Assistive Technologies-Adaptive Devices
 - 0256 - HCBS Assistive Technology Administration
 - 0425 - HCBS Individual-Directed Goods and Services
 - The following program codes were added:
 - 0242 - Integrated Community Program: effective 1/1/16
 - 1221 - Care at Home-Case Management Services: effective 1/1/17
 - 1222 - Care at Home-Respite Services: effective 1/1/17
 - 1223 - Care at Home-Environmental Modifications: effective 1/1/17
 - 1224 - Care at Home-Assistive Technologies-Adaptive Devices: effective 1/1/17

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

- The following program codes are effective through December 30, 2016:
 - 1220 - Care at Home - III
 - 2220 - Care at Home - IV & VI
5. 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)
6. Section 64.0 was revised to clarify policy on food and beverage costs eligible for reimbursement by OPWDD.

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. For SED providers, the Excessive Teacher Turnover Prevention Grant (ETTPG) is now called the Excessive Teacher Turnover Prevention Program (ETTPP). Additionally, the applicable revenues associated with the ETTPP will no longer be reported on schedule CFR-1 line 87, but are to be included in the applicable tuition revenues reported on schedule CFR-1 lines 89, 91 and/or 92. For further details, please review Section 13.0 of the 2016/2017 CFR Manual.
 - Report ETTPP revenues on line 89 as it applies to 4402 Revenue for school age students (ages 5 to 21) for months September to June.
 - Report ETTPP revenue on line 91 as it applies to 4408 Revenue for school age students (ages 5 to 21) for months July to August.
 - Report ETTPP revenue on line 92 as it applies to 4410 Revenue for preschool students (ages 3 to 4).
3. CFR-1 Line 87 should now be used to report the revenues for Universal Pre-K in SCIS programs. The revenues are no longer to be reported on line 94-Other Revenues. For further details, please see the General Instructions section of the CFR Manual along with Section 13.0.
4. Effective immediately, SED will accept emailed submissions of certification schedules and Attestation statements in PDF form. Providers must keep original signed certification schedules and Attestations Statements corresponding to those emailed for the required retention period and must be able to make these documents available upon request by SED.

Submission of the CFR Document

Service providers are required to submit their completed 2016/2017 CFR via the internet at <https://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.

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).

OMH requires that signed paper copies of certification schedules CFR-i, CFR-ii/CFR-iiA and CFR-iii be sent to OMH by the due date. Sending copies of the certification schedules to the county or OMH Field Office does not fulfill this requirement.

Refer to pages 2.12 through 2.14 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, 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.

Submission of Final State Aid Claim Schedules for OPWDD - continued

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

Sincerely,

Susan A. Ivie Mahar

Susan A. Ivie Mahar (OPWDD)
 Chairperson
 CFR Interagency Committee

cc: Karl Burkert (DOH)
 Kathy Katz (OMH)
 James Kampf (SED)
 Dr. G. Edward Hack (OASAS)

<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: 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, 5th 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</p> <p>Homepage: https://www.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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