



Consolidated Fiscal Reporting System Interagency Committee

December 2020

Dear Fiscal Officer:

The *Consolidated Fiscal Reporting and Claiming Manual* (CFR Manual) and forms for the January 1, 2020 to December 31, 2020 reporting period are now available. A summary of notable changes and State Agency specific information can be found on pages 2 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 Calendar Year 2020 reporting period. The New York State Office of Mental Health is the sole vendor for the Calendar Year 2020 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 2020 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).

Calendar Year 2020 CFR Due Date(s) and Requests for Extensions

For OMH and SED filers, the due date for the Calendar Year 2020 CFR is May 1, 2021. 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, 2021. 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, OPWDD, DOH or OCFS filers, the due date for the Calendar Year 2020 CFR is June 1, 2021. There are no extensions available for OASAS, OPWDD, DOH or OCFS filers.

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

- The guidance in Sections 2.0, 11.0 and 62.0 was updated to include that governmental entities who file a Full CFR may submit a Compliance Review to meet the certification requirement.
- The guidance in Sections 10.0, 11.0 and 12.0 was updated to reflect that schedules CFR-i, CFR-ii/CFR-iiA, CFR-iii and CFR-iv may now be electronically signed.
- The guidance in Sections 13.0, 15.0, 22.0 and 60.0 was updated to reflect the change in reporting vacation leave accruals. Under the new guidance, providers should report the amount of change between the vacation leave accruals posted at the end of the prior cost report period and the end of the current cost report period.
- Section 2.0 (Submission Requirements) of the CFR Manual was updated as follows:
 - SED submission requirements were revised for service providers submitting Full and Abbreviated CFRs.
 - The matrices were updated to include the required new COVID-19 and COVID-19S schedules for Full CFRs, Abbreviated CFRs, Mini Abbreviated CFRs and Article 28 Abbreviated CFRs.
- Section 7.0 (Methods of Accounting) of the CFR Manual was updated as follows:
 - Reporting guidance was added for Special Act School Districts (SASD).
 - Reporting guidance was added for Schedules COVID-19 and COVID-19S.
 - Reporting guidance was added for the SUPP-1 schedule.
- Section 8.0 (General Instructions) of the CFR Manual was updated as follows:
 - The FAQ relating to bad debt expense was updated.
 - The FAQ relating to reporting consolidated 1915(c) Children's HCBS Waiver Services was updated.
 - An FAQ was added to provide guidance on reporting the costs of a defined benefit postretirement benefits plan other than a pension.
 - The FAQ relating to reporting to/from transportation expenses for OPWDD programs was updated.
 - An FAQ was added to provide guidance on whether an agency is required to file if they operated a program for only a portion of a reporting period due to situations such as a late start to the program, discontinuation of the program/agency, or a merger into another agency.
- Section 10.0 (CFR-i) of the CFR Manual and the CFRS software were updated as follows:
 - Contact information for an agency's President/Chair of the Board of Directors is required on Schedule CFR-i for all not-for-profit corporations. Not-for-profit corporations will not be able to validate their CFR without completing the President/Chair of the Board of Directors information.
- Section 13.0 (CFR-1) of the CFR Manual and Schedule CFR-1 were updated as follows:
 - Line 40 - Other (OTPS): A pre-defined entry titled 'Bad Debt' was added for OASAS, OMH, OPWDD, SED, DOH and OCFS.
 - Line 79 - Federal Grants: Pre-defined entries related to COVID-19 were added.
 - Line 97 - Provision for Bad Debts – Revenue Deduction: The line instructions were updated.
- Section 15.0 (CFR-3) of the CFR Manual and Schedule CFR-3 were updated as follows:
 - Line 17 - Other: A pre-defined entry titled 'Bad Debt' was added.

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

- Section 20.0 (DMH-1) of the CFR Manual and/or Schedule DMH-1 were updated as follows:
 - Line 25 - Federal Grants: Pre-defined entries related to COVID-19 were added.
 - Line 33 - Provision for Bad Debts – Revenue Deduction: The line instructions were updated.
- Section 22.0 (DMH-2) of the CFR Manual and Schedule DMH-2 were updated as follows:
 - Line 6 - Vacation Leave Accruals: The line instructions were updated.
 - Line 24 - Federal Grants: Pre-defined entries related to COVID-19 were added.
 - Line 32 - Provision for Bad Debts – Revenue Deduction: The line instructions were updated.
- Section 33B (COVID-19) of the CFR Manual and the COVID-19 – Informational Schedule have been added effective July 1, 2019. The COVID-19 schedule should be used by providers to report increases in program administration and program/site expenses and revenues in the reporting period, on a program/site specific basis, that are specifically related to COVID-19.
- Section 33C (COVID-19S) of the CFR Manual and the COVID-19S – Informational Schedule (SED Only) have been added effective July 1, 2019. The COVID-19S schedule should be used by providers to report SED only program net changes in program administration and program/site expenses and revenues in the reporting period, on a program/site specific basis, that are specifically related to COVID-19.
- Section 34.0 (Appendix A) of the CFR Manual has been updated to include a definition of the term ‘Signature (Signed)’.
- Section 43.0 (Appendix J) of the CFR Manual has been updated to include guidelines for COVID-19 – Special Considerations.
- Section 53.0 (Appendix T) of the CFR Manual has been updated to include the COVID-19 - Informational Schedule under the instructions for completing Abbreviated, Mini-Abbreviated and Article 28 Abbreviated CFRs.

Instructions for OASAS Funded and/or Certified Service Providers

1. The Office of Alcoholism and Substance Abuse Services has changed their name to the Office of Addiction Services and Supports.
2. In Section 8.0 (General Instructions) of the CFR Manual, the FAQ relating to how to report Vital Access Provider (VAP) revenue on the CFR was updated to include guidance for OASAS providers.
3. In Section 13.0 (CFR-1–Program/Site Data) of the CFR Manual, reporting guidance was revised for CFR-1 Line 22.-Repairs and Maintenance.
4. In Section 21.0 (Introduction to DMH Consolidated Claiming) of the CFR Manual, OASAS reporting guidance was updated.
5. In Section 22.0 (DMH-2) of the CFR Manual, OASAS reporting guidance was updated.
6. In Section 23.0 (DMH-3) of the CFR Manual, OASAS reporting guidance was updated.

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

7. In Section 38.0 (Appendix E):

- The following OASAS program codes were deleted:
 - 2240 – Child & Youth HCBS Consolidated Waiver Planned Respite
 - 2350 – Child & Youth HCBS Consolidated Waiver Supported Employment
 - 2360 – Child & Youth HCBS Consolidated Waiver Pre-Vocational Services
 - 2380 – Child & Youth HCBS Consolidated Waiver Crisis Respite
 - 2390 – Child & Youth HCBS Consolidated Waiver Caregiver/Family Supports & Services
 - 2400 – Child & Youth HCBS Consolidated Waiver Community Self-Advocacy Training and Supports

- The following OASAS programs have had program titles, descriptions and/or units of service modified:
 - 0465 – Job Placement Initiative
 - 0850 – Family Support Navigator
 - 0950 – Peer Engagement
 - 2780 – Problem Gambling Treatment
 - 2790 – Problem Gambling Prevention
 - 3039 – Medically Supervised Withdrawal Services – Inpatient
 - 3059 – Medically Supervised Withdrawal Services – Outpatient
 - 3100 – Prevention Resource Centers
 - 3500 – Medically Managed Withdrawal and Stabilization Services
 - 3510 – Medically Monitored Withdrawal and Stabilization Services
 - 3520 – Medically Supervised Outpatient
 - 3528 – Enhanced Medically Supervised Outpatient
 - 3530 – Outpatient Rehabilitation Services
 - 3550 – Substance Use Disorder Inpatient Rehabilitation Services
 - 3551 – Residential Rehabilitation Services for Youth (RRSY)
 - 3560 – Intensive Residential
 - 3570 – Community Residential
 - 3580 – Supportive Living

- The following OASAS programs have had program titles, descriptions and/or units of service modified:
 - 3600 – Residential Services
 - 3970 – Recovery Community Centers
 - 3980 – Recovery Community Organizing Initiative
 - 4072 – Vocational Rehabilitation

8. In Section 59.0 (In-Contract vs. Out-of-Contract (DMH)) of the CFR Manual, OASAS reporting guidance was updated.

Instructions for OMH Funded and/or Certified Service Providers

1. In Section 8.0 (General Instructions) - OMH revised the FAQ on allowable food and beverage expenses. The cost of food, meal supplies and non-alcoholic beverages is allowable for employees involved in an emergency response to the COVID-19 pandemic. (restrictions apply)
2. In Section 22.0 (DMH-2) of the CFR Manual, OMH reporting guidance was updated. A program that does not receive Aid to Localities funding and is reported on the DMH-2 schedule should select “local” for the contract type and “NonFund” for the contract number.

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

3. In Section 23.0 (DMH-3) of the CFR Manual, OMH reporting guidance was updated. A program that does not receive Aid to Localities funding and is reported on the DMH-3 schedule should select “local” for the contract type and use “NonFund” for the contract number.
4. In Section 39.0 (Appendix F):
 - The following OMH program codes were added:
 - 0680 – Mobile Crisis Services
 - 5010 – OnTrackNY Coordinated Specialty Care First Episode Psychosis Program
 - 5020 – Intensive Crisis Residence
 - 5030 – Residential Crisis Support
 - The following OMH program codes were deleted:
 - 0820 – Blended Case Management
 - 2240 – Child & Youth HCBS Consolidated Waiver Planned Respite
 - 2350 – Child & Youth HCBS Consolidated Waiver Supported Employment
 - 2360 – Child & Youth HCBS Consolidated Waiver Pre-Vocational Services
 - 2380 – Child & Youth HCBS Consolidated Waiver Crisis Respite
 - 2390 – Child & Youth HCBS Consolidated Waiver Caregiver/Family Supports & Services
 - 2400 – Child & Youth HCBS Consolidated Waiver Community Self-Advocacy Training and Supports
 - 6050 – Supported Housing Rental Assistance
 - The following OMH programs have had program titles, descriptions and/or units of service modified:
 - 0910 – Children’s Crisis Residence
 - 2680 – Crisis Intervention
 - 6060 – Supported Housing

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 OPWDD program codes were added:
 - 0066 – Crisis Services for Individuals with Developmental Disabilities (CSIDDs)
 - 0257 – HCBS Group Community Habilitation – Residential Service
 - 0500 – CCO Medicaid Care Management (Tier I, Tier II, Tier III & Tier IV)
 - 0501 – CCO Medicaid Basic HCBS Plan Support
 - 0502 – CCO-Non-Medicaid Care Management (Willowbrook Case Services, Willowbrook Service Coordination, State Paid Care Management, Early Intervention)
 - The following OPWDD program codes were deleted:
 - 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
 - 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

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

3. In Section 51.0 (Appendix R):

- The following OPWDD Only position title code was deleted:
 - 351 – Service Coordinator Medicaid Service Coordination

- The following OPWDD Only position title codes were added:
 - 302 – Lead Care Manager Health Home Care Management or Basic HCBS Plan Support
 - 303 – Care Manager Assistant/Associate Health Home Care Management or Basic HCBS Plan Support

Instructions for SED Funded and/or Certified Service Providers

1. In Section 41.0 (Appendix H):

- The following SED program(s) have had program titles, descriptions and/or units of service modified:
 - 9030-9039 – School Age – Residential Treatment Facility Education Program

- The following SED program code was deleted:
 - 9039 – 4201 Residential Treatment Facility Education Program

Instructions for DOH Funded and/or Certified Service Providers

Refer to Section 1.0 (Introduction) and Section 2.0 (Submission Requirements) of the CFR Manual for guidance on DOH CFR submission requirements.

Refer to Appendix HH for a list of DOH Child & Youth HCBS Consolidated Waiver and Palliative Care program codes and related descriptions.

Instructions for OCFS Funded and/or Certified Service Providers

Refer to Section 1.0 (Introduction) and Section 2.0 (Submission Requirements) of the CFR Manual for guidance on OCFS CFR submission requirements.

Refer to Appendix II for a list of OCFS Children & Family Treatment & Support Services program codes and related descriptions.

1. In Section 51.0 (Appendix R):

- The following position title code was revised:
 - 327 – Licensed Mental Health Counselor (OASAS, OMH & OCFS Only)

Submission of the CFR Document

Service providers are required to submit their completed Calendar Year 2020 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

Certification schedules may now be electronically signed. An attestation will be required during the certification upload 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 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.

DOH and OCFS require that signed certification schedules CFR-i, CFR-ii/CFR-iiA, CFR-iii and CFR-iv be uploaded. These agencies do 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 2.12 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 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 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 through 8.9 of the CFR Manual or refer to the CFR Resources listed on page 8.10 of the CFR Manual.

Sincerely,

Paul Green
 Paul Green (OASAS)
 Chairperson
 CFR Interagency Committee

cc: Kenneth Glindmyer (OPWDD)
 Michelle Chilinski (OMH)
 Donna Cater (DOH)
 Karen Williams (OCFS)
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