



Consolidated Fiscal Reporting System Interagency Committee

September 2020 *(revised)*

Dear Fiscal Officer:

The *Consolidated Fiscal Reporting and Claiming Manual* (CFR Manual) and forms for the July 1, 2019 to June 30, 2020 reporting period are now available. A summary of notable changes and State Agency specific information can be found on pages 4 through 7 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 2019/2020 reporting period. The New York State Office of Mental Health is the sole vendor for the 2019/2020 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 2019/2020 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).

2019/2020 CFR Due Date(s) and Requests for Extensions

For OASAS, OMH, OPWDD, SED, DOH and OCFS filers, the due date for the 2019/2020 CFR has been extended to January 1, 2021 in response to the COVID-19 pandemic. This is an automatic extension and no additional extension requests need to be submitted.

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

- Beginning with the calendar year 2019 reporting period, the New York State Department of Health (DOH) and the New York State Office of Children and Family Services (OCFS) will require specific programs to be reported on the CFR. Refer to Appendix HH and Appendix II for a list of the programs that are required to be reported.
- 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 instructions for Sections 13.0, 15.0, 22.0 and 60.0 were 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 reporting period and the end of the current cost reporting period.
- Section 2.0 (Submission Requirements) of the CFR Manual was updated as follows:
 - Guidance was added for DOH only and OCFS only reporting requirements.
 - The combination matrix was updated to include DOH and OCFS submission requirements.
 - A chart was added that lists the schedules that each funding state agency requires for Full CFR submissions.
 - OASAS, OMH and OPWDD submission requirements were revised for service providers submitting Full and Abbreviated CFRs. Governmental entities are not required to complete the CFR-2A, Reconciliation and CFR-iv. For OPWDD, BOCES providers are now required to file financial statements.
 - 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 3.0 (Reporting Periods) of the CFR Manual and the CFRS software was updated as follows:
 - The CFR Manual and the CFRS software was revised so that OPWDD, SED, DOH & OCFS service providers can only create CFRs with a beginning date of January 1 and an end date of December 31 of the same year or a beginning date of July 1 and an end date of June 30 of the following year. In addition, language was added to Section 3.0 to address the CFR reporting of Special Legislative Grants for these agencies.
- 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.
- Section 8.0 (General Instructions) of the CFR Manual was updated as follows:
 - 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.
 - An FAQ was added to provide guidance on reporting Children and Family Treatment and Support Services (CFTSS) programs on the CFR if designation was for more than one population.
 - The FAQ on reporting Unrelated Business Income Tax (UBIT) on the CFR has been removed. The 2017 provision of the Tax Cuts and Jobs Act that levied a federal tax on parking and transportation benefits provided by non-profit organizations has been repealed.
 - 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.

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

- 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 12.0 (CFR-iii and CFR-iv) of the CFR Manual was updated to include DOH and OCFS as agencies who will be required to submit Schedule CFR-iv as part of the Full CFR submissions of Not-for-Profit and Proprietary providers.
- Section 13.0 (CFR-1) of the CFR Manual and Schedule CFR-1 were updated as follows:
 - Three new lines, applicable to OASAS, OMH, OPWDD, SED, DOH and OCFS programs, have been added to Schedule CFR-1 as follows: Line 13a (Medicaid Fee for Service Units of Service), Line 13b (Medicaid Managed Care Units of Service), and Line 13c (All Other Units of Service).
 - Line 3-Program/Site Identification Number: Instructions for determining program/site identification numbers were added for DOH and OCFS service providers.
 - 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:
 - Lines were added for DOH and OCFS reporting. Lines 47 through 77 have been renumbered accordingly.
 - Line 17-Other: A pre-defined entry titled 'Bad Debt' was added.
- 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 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 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.

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

- Section 67 (Appendix HH) of the CFR Manual was added. This is a new Appendix for DOH providers.
- Section 68 (Appendix II) of the CFR Manual was added. This is a new Appendix for OCFS providers.

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 2.0 (Submission Requirements) of the CFR Manual, the labeling format for emailed PDF files of certification schedules and Attestation Statements has been revised. Refer to pages 2.14 and 2.15 of the CFR Manual for detail.
3. 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.
4. 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.
5. In Section 38.0 (Appendix E):
 - The following OASAS program code was added:
 - 2710 – Problem Gambling Resource Center
 - 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

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

- 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

Instructions for OMH Funded and/or Certified Service Providers

1. In Section 2.0 (Submission Requirements):

- The following language was added: OMH service providers completing a Full CFR are not required to have the CFR certified by an independent CPA if all of the following criteria are met:
 - The provider does not operate a Clinic Treatment, Community Residence, Comprehensive PROS with or without Clinic, Continuing Day Treatment, Day Treatment, Residential Treatment Facility, Partial Hospitalization or Intensive Psychiatric Rehabilitation Treatment program and
 - The combined Medicaid and Aid to Localities (State and Local) funding for all OMH programs is \$250,000 or less.

2. 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)

3. In Section 22.0 (DMH-2):

- The OMH pre-defined entries for Line 39, Other Non-GAAP Adjustments were revised:
 - The following pre-defined entry was added:
 - Community Residence (CR) Exempt Income owed to OMH for current period
 - The following OMH pre-defined entries were removed:
 - OMH Share Medicaid CR Exempt Income
 - Provider Share Medicaid CR Exempt Income and Non-Medicaid CR

4. In Section 39.0 (Appendix F):

- The following OMH program codes were added:
 - 0680 – Mobile Crisis Services
 - 5020 – Intensive Crisis Residence
 - 5030 – Residential Crisis Support
- The following OMH program codes were deleted:
 - 0820 – Blended Case Management
 - 1340 – Enclave in Industry
 - 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

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

- The following OMH programs have had program titles, descriptions and/or units of service modified:
 - 0910 – Children’s Crisis Residence
 - 1510 – School Mental Health Program
 - 2680 – Crisis Intervention
5. Section 50.0 (Appendix Q) of the CFR Manual was revised to include guidance on calculating Medicaid Exempt Income Owed.

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:
 - 0056 – Empire State Supportive Housing Initiative (ESSHI)
 - 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:
 - 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
3. In Section 47.0 (Appendix N):
 - The following OPWDD funding source code was added:
 - 531 – Empire State Supportive Housing Initiatives (ESSHI) - (OPWDD Only)
4. 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 8.0 (General Instructions) of the CFR Manual, details were added to the State Agency Specific Instructions section describing how SEIT Units of Service, costs, and revenues are to be reported throughout the CFR. Additional details were also added to the Frequently Asked Questions (FAQs).
2. In Section 32A (SED-1 Program and Enrollment Data) of the CFR Manual, details were added to #5 and #6 of this section as a NOTE providing further explanation as to how Mandated and Provided SEIT Units of Service should be reported on the SED-1.
3. 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
 - 9135-9139 – Preschool – Special Education Itinerant Teacher (SEIT) Services for Individual Sessions
 - The following SED program codes were added:
 - 9140-9144 – Preschool – Special Education Itinerant Teacher (SEIT) Services for Group Sessions of 2 Students
 - 9145-9149 - Preschool – Special Education Itinerant Teacher (SEIT) Services for Group Sessions of 3 or More Students
 - 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.

DOH service providers are not required to have the CFR certified by an independent CPA if the combined Medicaid funding for all DOH programs is \$250,000 or less.

Section 67.0 (Appendix HH) was added for DOH programs that are required to be reported on the 2019/2020 CFR. Refer to Appendix HH for a list of the 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.

OCFS service providers are not required to have the CFR certified by an independent CPA if the combined Medicaid funding for all OCFS programs is \$250,000 or less.

Section 68.0 (Appendix II) was added for OCFS programs that are required to be reported on the 2019/2020 CFR. Refer to Appendix II for a list of the 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 2019/2020 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

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 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,

Paul Green
 Paul Green (OASAS)
 Chairperson
 CFR Interagency Committee

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

NYS Office of Mental Health (OMH) 44 Holland Avenue, 7th Floor Albany, NY 12229-0001 CBFM CFR Unit: (518) 473-3572 CBFM Group: (518) 473-7885 E-Mail: CFR@OMH.NY.GOV Homepage: https://www.omh.ny.gov	NYS Office for People With Developmental Disabilities (OPWDD) 44 Holland Avenue, 4th Floor Albany, NY 12229-0001 CFR Processing Unit: (518) 402-4275 E-Mail: CFR@OPWDD.NY.GOV Claims: (518) 402-4321 Homepage: https://www.opwdd.ny.gov	NYS Office of Addiction Services and Supports 1450 Western Avenue Albany, NY 12203-3526 CFR Unit: (518) 457-3601 CBFM Groups: (518) 457-5553 E-Mail: CFRS@OASAS.NY.GOV Homepage: https://www.oasas.ny.gov
NYS Education Department (SED) Rate Setting Unit Room 302 Education Building 89 Washington Avenue Albany, NY 12234 (518) 474-3227 E-Mail: RATEWEB@NYSED.GOV Homepage: https://www.oms.nysed.gov/rsu	NYS Department of Health (DOH) Division of Finance & Rate Setting One Commerce Plaza, Room 1430 99 Washington Avenue Albany, NY 12210 E-Mail: MHR@HEALTH.NY.GOV Homepage: https://www.health.ny.gov	NYS Office of Children and Family Services (OCFS) c/o NYS Office of Mental Health (OMH) 44 Holland Avenue, 7th Floor Albany, NY 12229-0001 CBFM - CFR Unit: (518) 473-3572 E-Mail: CFR@OMH.NY.GOV Homepage: https://www.omh.ny.gov