



Consolidated Fiscal Reporting System Interagency Committee

June 2016

Dear Fiscal Officer:

The *Consolidated Fiscal Reporting and Claiming Manual* (CFR Manual) and forms for the July 1, 2015 to June 30, 2016 reporting period are now available. A summary of notable changes and State Agency specific information can be found on pages 2 through 7 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 CFR Manual Home Page at http://www.oms.nysed.gov/rsu/Manuals_Forms/Manuals/CFRManual/home.html.

Consolidated Fiscal Reporting System (CFRS) Software

All service providers are required to use 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 2015/2016 reporting period. The New York State Office of Mental Health is the sole vendor for the 2015/2016 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 2015/2016 reporting period.

Service providers should sign up for the CFRS Mailing List at <http://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 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).

2015/2016 CFR Due Date(s) and Requests for Extensions

For OMH and SED filers, the due date for the 2015/2016 CFR is November 1, 2016. A thirty day extension will be granted to providers which electronically complete and submit the Pre-Approved 30-Day Extension Request by November 1, 2016. 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. Please refer to Section 4.0 of the CFR Manual.

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 OPWDD and OASAS filers, the due date for the 2015/2016 CFR is December 1, 2016. There will be no extensions granted to providers.

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

- A new schedule titled 'CFR-2A Agency Fiscal Data' has been added. Agencies must complete schedule CFR-2A if financial statements are required to be submitted. The purpose of the schedule is to collect data in a uniform manner so that each State agency will have data available for provider-specific fiscal analysis as well as industry-wide statistics. Instructions for completing Schedule CFR-2A can be found in Section 14.0. Guidance on minimum audit/examination procedures has been added to Appendix AA.
- The following changes related to Medicaid Managed Care have been implemented:
 - The lines for Medicaid revenue on Schedules CFR-1, DMH-1 and DMH-2 have been split into two lines:
 - Schedule CFR-1, Line 72 has been split into two lines: Line 72a-Medicaid Fee for Service and Line 72b-Medicaid Managed Care.
 - Schedule DMH-1, Line 18 (Medicaid) has been split into two lines: Line 18a-Medicaid Fee for Service and Line 18b-Medicaid Managed Care.
 - Schedule DMH-2, Line 17 (Medicaid) has been split into two lines: Line 17a-Medicaid Fee for Service and Line 17b-Medicaid Managed Care.
 - Medicaid Managed Care is no longer reported as part of Other Third Parties revenue on Schedule CFR-1, Line 74; Schedule DMH-1, Line 20; and Schedule DMH-2, Line 19. Additionally, Schedule CFR-1, Line 74; Schedule DMH-1, Line 20; and Schedule DMH-2, Line 19 are now direct entry lines.
 - A definition for "Medicaid Managed Care" has been added to Appendix A.
- Section 2.0 of the CFR Manual was revised to state that financial statements must be submitted electronically via the Internet as part of the CFRS upload process. Therefore, providers should no longer submit financial statements by mail or email.
- Section 4.0 of the CFR Manual was revised to clarify due dates for submitting the CFR & related documents to the State Agencies. OPWDD added language notifying providers that they are subject to penalties if they fail to file a satisfactory CFR on time (including all certifications, financial statements and attachments).
- Section 6.0 of the CFR Manual has been updated to reflect the change in Federal Single Audit requirements under 2 CFR 200 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. The standards detailed in Subpart F - Audit Requirements, apply to audits beginning on or after December 26, 2014.
- Section 8.0 of the CFR Manual was revised as follows:
 - A frequently asked question (FAQ) has been added to provide guidance on where to report prior period adjustments on the CFR.
 - The FAQ that provides guidance on the CFR reporting of pension costs from a defined benefit plan, has been updated.
 - The FAQ that provides guidance on reporting unrealized gains has been updated to reflect reporting of investment gains and losses (realized and unrealized). CFR-2 Column 7 instructions have been revised to correspond with the updated guidance in the investments FAQ.
 - A FAQ has been added to provide guidance on where to report revenues and expenses related to the Delivery System Reform Incentive Payment (DSRIP).
 - A FAQ has been added that provides guidance on reporting revenues related to Balancing Incentive Program (BIP) for OMH programs.
 - A FAQ has been added that provides guidance on where to report Vital Access Providers (VAP) Medicaid Revenue for OMH programs.

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

- Section 13.0 of the CFR Manual was revised to remove OPWDD's requirement that Day Habilitation, Prevocational and Supported Employment program expenses be reported on CFR-1 lines 29 through 32.
- Section 14.0 of the CFR Manual, 'Reconciliation of Revenue and Expenses', was revised to provide additional guidance on reconciling the Provider Agency's Total Revenue/Gains and Total Expenses/Losses from the audited financial statements to Schedule CFR-2, Column 1, Lines 9 and 12.
- Section 15.0 of the CFR Manual was revised to provide additional guidance on reporting Parent Agency Administration Allocation on CFR-3 Line 38.
- Line name 'Uncollectible Accounts Receivable' was revised to 'Provision of Bad Debt – Revenue Deduction' on Schedule CFR-1, Line 97; DMH-1, Line 33; and DMH-2, Line 32. The applicable line instructions were updated to provide detail for reporting bad debt.
- Schedule DMH-3 was revised as follows:
 - Line 4: line name 'Total Persons Served/Month' was revised to 'Total Persons Served/Year'.
 - Line 8: line name 'Please Check if Participant Methodology is Used (OPWDD Only)' was revised to 'Reserved for Future Use'.
 - Line 10: line name 'Number Persons Served/Month' was revised to 'Number Persons Served/Year'.
 - Line 17: line name 'Number Persons Served/Month' was revised to 'Number Persons Served/Year'.
 - Line 24: line name 'Number Persons Served/Month' was revised to 'Number Persons Served/Year'.
- The 'General Operating Expense' section of Appendix J was revised to provide additional guidance and an example regarding allocating expenses that cannot be directly charged to a specific program or State Agency.
- In Appendix R, position title code 202-Residence Worker was revised to 202-Residence/Site Worker effective January 1, 2015. The definition was revised to include Site Manager.
- In Appendix T, the instructions for completing the Agency Administration Worksheet for Abbreviated and Mini-Abbreviated CFRs were revised.

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. All OASAS providers 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. However, if another CFR agency requires an audited and certified financial, it will be accepted by OASAS to fulfill the financial statement requirement.
3. Those providers allowed to submit a review instead of a certified and audited financial statement will not be required to have the CFR-ii certified by an independent auditor.
4. OASAS no longer requires or accepts preliminary (estimated) claims.

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

5. In Section 38.0 (Appendix E):

- The following program codes for Adult Behavioral Health Home and Community Based Services (BH HCBS) were added:
 - 4610 - BH HCBS Ongoing Supported Employment (OSE)
 - 4620 - BH HCBS Intensive Supported Employment (ISE)
 - 4630 - BH HCBS Transitional Employment
 - 4640 - BH HCBS Pre-Vocational Services
 - 4650 - BH HCBS Empowerment Services - Peer Supports
 - 4660 - BH HCBS Education Support Services (ESS)
 - 4670 - BH HCBS Intensive Crisis Respite (ICR)
 - 4680 - BH HCBS Short-Term Crisis Respite
 - 4690 - BH HCBS Family Support and Training (FST)
 - 4700 - BH HCBS Habilitation
 - 4710 - BH HCBS Psychosocial Rehabilitation (PSR)
 - 4720 - BH HCBS Community Psychiatric Support and Treatment (CPST)
- The following program codes were added:
 - 0850 - Family Support Navigator
 - 0950 - Peer Advocate
 - 3600 - Residential Services
 - 3920 - Youth Clubhouse
 - 4080 - Support Services
 - 4480 - HIV Early Intervention Services

6. Pre-defined entries were removed from CFR-1 Line 39, Insurance-General and CFR-3 Line 16, Insurance-General.

Instructions for OMH Funded and/or Certified Service Providers

1. Schedule OMH-2 was revised to separately track the units of service for Medicaid Fee for Service and Medicaid Managed Care.
2. The line instructions for Schedule DMH-2, line 48 Non-Funded have been clarified for OMH providers.
3. 'Fund Increase – Salary' has been added as a predefined entry for OMH programs on Schedule CFR-1, Line 94; Schedule DMH-1, Line 30; and Schedule DMH-2, Line 29. Report the funding increase related to the 2014-2015 2% increase for salary and salary related fringe benefits paid to your agency by voucher.
4. In Section 39.0 (Appendix F):
 - The program descriptions of the following programs have been revised:
 - 0380 - Transitional Employment Placement (TEP)
 - 0650 - Respite Services
 - 1340 - Enclave in Industry
 - 1380 - Assisted Competitive Employment
 - 2620 - Health Home Non-Medicaid Care Management
 - 2340 - Affirmative Business/Industry
 - 3340 - Work Program
 - 4340 - Ongoing Integrated Supported Employment Services
 - 6140 - Transformed Business Model
 - 2680 - Crisis Intervention

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

5. In Section 39.0 (Appendix F):

- The following program codes for Adult Behavioral Health Home and Community Based Services (BH HCBS) were added:
 - 4610 - BH HCBS Ongoing Supported Employment (OSE) (Non-Licensed Program)
 - 4620 - BH HCBS Intensive Supported Employment (ISE) (Non-Licensed Program)
 - 4630 - BH HCBS Transitional Employment (Non-Licensed Program)
 - 4640 - BH HCBS Pre-Vocational Services (Non-Licensed Program)
 - 4650 - BH HCBS Empowerment Services - Peer Supports (Non-Licensed Program)
 - 4660 - BH HCBS Education Support Services (ESS) (Non-Licensed Program)
 - 4670 - BH HCBS Intensive Crisis Respite (ICR) (Non-Licensed Program)
 - 4680 - BH HCBS Short-Term Crisis Respite (Non-Licensed Program)
 - 4690 - BH HCBS Family Support and Training (FST) (Non-Licensed Program)
 - 4700 - BH HCBS Habilitation (Non-Licensed Program)
 - 4710 - BH HCBS Psychosocial Rehabilitation (PSR) (Non-Licensed Program)
 - 4720 - BH HCBS Community Psychiatric Support and Treatment (CPST) (Non-Licensed Program)

6. In Section 47.0 (Appendix N):

- The following funding source codes have been added:
 - 171A - Mental Illness Anti-Stigma - (OMH Only)
 - 570K - Children & Youth Health Home Care Management - (OMH Only)

Instructions for OPWDD Funded and/or Certified Service Providers

1. Effective immediately, 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. OPWDD no longer requires or accepts preliminary (estimated) claims).
3. Intermediate Care Facility for the Developmentally Disabled (ICF/DD) is now referred to as Intermediate Care Facility for Individuals with Intellectual Disabilities (ICF/IID).
4. 'People First Community Service Fund' has been added as a predefined entry for OPWDD programs on Schedule CFR-1 Line 94.
5. Clarification was added to the instructions for OPWDD-5. In addition, a predefined entry was added for Retroactive Property Adjustments.
6. Pre-defined entries were removed from CFR-1 Line 39, Insurance-General and CFR-3 Line 16, Insurance-General.

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

7. In Section 40.0 (Appendix G):

- The following programs have had program titles, descriptions and/or units of service modified:
 - 0090 - ICF/IID (30 Beds or Less)
 - 0091 - Temporary Use Beds (TUBS) in an Intermediate Care Facility (30 Beds or Less)
 - 0092 - Day Services for Individuals Residing in an Intermediate Care Facility
 - 0094 - Vocational Services/Site Based Vocational Services for Individuals Residing in an Intermediate Care Facility
 - 0100 - OPWDD Part 679 Clinic Treatment Facility (Article 16 Clinic)
 - 0200 - Day Treatment Freestanding
 - 0214 - HCBS Supported Employment
 - 0221 - Assistive Supports
 - 0227 - HCBS Prevocational Services/Site Based Prevocational Services
 - 0231 - HCBS Supervised IRA
 - 0234 - Options for People Through Services (NYS OPTS)
 - 0410 - Individualized Support Services
 - 0428 - Self-Directed Housing Subsidies
 - 1090 - Intermediate Care Facility for the Developmentally Disabled (Over 30 Beds)

- The following program codes were added:
 - 0095 - Community Based Vocational Services for Individuals Residing in an Intermediate Care Facility
 - 0190 - Program Development Grants and Start-Up
 - 0203 - HCBS Community Based Prevocational Services
 - 0204 - HCBS Group Day Habilitation Service (Certified Site)
 - 0205 - HCBS Group Day Habilitation Service (Without Walls)
 - 0306 - Senior Companion

- The following program codes were deleted:
 - 0101 - OPWDD Part 679 Clinic Treatment Facility (Article 16 Clinic Joint Venture)
 - 0223 - HCBS Group Day Habilitation Service (Inclusive of HCBS Supplemental Group Day Habilitation Service)
 - 0411 - HCBS Consolidated Supports and Services
 - 0417 - Portal
 - 0418 - Learning Institute
 - 0419 - Portal-Like
 - 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)

- The following program codes are effective through September 30, 2015:
 - 0225 - HCBS Individual Day Habilitation Service
 - 0226 - HCBS Supplemental Individual Day Habilitation Service

- The following program codes are effective through December 31, 2015:
 - 0234 - Options for People Through Services (NYS OPTS)
 - 0299 - Residential Reserve for Replacement (RRR) – OPTS

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

8. In Section 51.0 (Appendix R):
 - Added the following OPWDD Only position title/position title codes:
 - 340 - Behavior Intervention Specialist 1
 - 341 - Behavior Intervention Specialist 2
9. Appendix EE was revised to provide guidance on principles for determining costs eligible for reimbursement by OPWDD.
10. Appendix FF was revised to include guidance on allocation methodologies for site specific reporting applicable to ICF/IIDs, Supervised IRAs, Group Day Habilitation (Certified Sites and Without Walls), and Prevocational (Site Based) services.

Instructions for SED Funded and/or Certified Service Providers

1. Clarification has been added to the CFR-4 instructions regarding the reporting of Hours Paid for SEIS (SEIT) programs (Program Codes 9135-9139) concerning direct and indirect hours worked.
2. SEIS (SEIT) (Program Codes 9135-9139) specific instructions have been added to Appendix R for Supervising Teachers, Codes 215 and 518.
3. Mandated Units of Service for SEIS (SEIT) programs (Program Codes 9135-9139) should now be reported on Schedule SED-1, line 111, instead of Schedule CFR-1, line 13.

Submission of the CFR Document

Service providers are required to submit their completed 2015/2016 CFR via the internet at <http://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.

OMH and SED currently do not accept electronic certifications or signatures for CFR submissions. As a result, 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. Sending copies of the certification schedules to the County or local DDRO does not fulfill this requirement. 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 CFR Certification Pages – continued

Refer to pages 2.11 and 2.14 of the CFR Manual for information on where to send your agency's CFR certification pages.

OASAS and OPWDD will accept copies of the signed certification schedules via email for CFR submissions (see Section 2 of the CFR Manual).

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 submit paper copies of CFR Schedules CFR-i, CFR-iii and DMH-2 to the Bureau of Provider Monitoring and Funding 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 Provider Monitoring and Funding 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 CFR training dates has been sent to you under separate cover. For questions regarding training dates, visit the CFR Training homepage at:

<http://www.oms.nysed.gov/rsu/Training/CFRTraining.html>

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,

Cathy Shippey
Cathy Shippey (OASAS)
Chairperson
CFR Interagency Committee

cc: Karl Burkert (DOH)
Susan Ivie Mahar (OPWDD)
Kathy Katz (OMH)
James Kampf (SED)

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