



New York State Consolidated Fiscal Reporting Interagency Committee

May 2013

Dear Fiscal Officer:

The Consolidated Fiscal Reporting (CFR) Manual and forms for the July 1, 2012 to June 30, 2013 reporting period are now available. *A summary of notable changes to the 2012/2013 CFR Manual as well as State Agency specific special information can be found on pages 2 and 3 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/CFR.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 2012/2013 reporting period. The New York State Office of Mental Health is the sole vendor for the 2012/2013 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 2012/2013 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 e-mail 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).

2012/2013 CFR Due Date(s) and Requests for Extensions

The due date of the 2012/2013 CFR is November 1, 2013. A thirty day extension will be granted to providers who electronically complete and submit the Pre-Approved 30-Day Extension Request by November 1, 2013. 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 is 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.**

<p>NYS Office of Alcoholism and Substance Abuse Services (OASAS) 1450 Western Avenue Albany, NY 12203-3526 Health Care Financing and Third Party Reimbursement: (518) 485-2207 Financial Management: (518) 457-3562 Homepage: http://www.oasas.ny.gov E-mail: CFRS@oasas.ny.gov</p>	<p>NYS Office of Mental Health (OMH) 44 Holland Avenue, 7th Floor Albany, NY 12229 CBFM – CFR Unit: (518) 473-3572 CBFM Group: (518) 473-7885 Homepage: http://www.omh.ny.gov E-mail: CFR@OMH.NY.GOV</p>	<p>NYS Office For People With Developmental Disabilities (OPWDD) 44 Holland Avenue, 5th Floor Albany, NY 12229-0001 OPWDD Only: CFR Processing Unit: (518) 402-4275 Claims: (518) 402-4321 Homepage: http://www.opwdd.ny.gov</p>	<p>NYS Education Department (SED) Rate Setting Unit Room 302 Education Building 89 Washington Avenue Albany, NY 12234 (518) 474-3227 Homepage: http://www.oms.nysed.gov/rsu/home.html E-Mail: RATEWEB@MAIL.NYSED.GOV</p>
--	---	--	---

Significant Changes in the CFR Manual, Software and/or Forms for 2012/2013

- The CFR-ii has been updated to bring it into compliance with the AICPA's, Auditing Standards Board, SAS No. 122, Statements on Auditing Standards: Clarification and Recodification and SAS No. 119, Supplementary Information in Relation to the Financial Statements as a Whole, and the related interpretive publications for these Statements on Auditing Standards.
- A new field entitled "Certified Financial Statement Period" has been added in the CFR Software on CFR-i. Per Section 10 of the CFR Manual, providers are required to report the beginning date and ending date of the period covered by the certified financial statements in this field.
- Line 32 of the DMH-2 has been inactivated because the change in the allowance for uncollectible accounts receivable is not an allowable adjustment to revenue for Aid to Localities (State Aid) funded programs. Please see Frequently Asked Questions on page 8.14 for guidance on the reporting of bad debt. This affects both OASAS and OMH.
- Two additional points added to Appendix X to limit allowable costs relating to goodwill and training.

Special Instructions for OASAS Funded and/or Certified Service Providers

1. In Section 38 (Appendix E):
 - These program codes were added:
 - 2150 KEEP Units – Outpatient – Methadone
 - 3480 Permanent Supported Housing – High Frequency Medicaid Consumers
 - 5520 Primary Prevention Service
 - Deleted Programs:
 - 0840 and 3001
 - The program title for 5550 was modified to "Other Prevention Services."
 - The program descriptions for 0605, 2030, 2050, and 6030 were modified.
2. In Section 47 (Appendix N):
 - Deleted funding source code index P – Safe and Drug Free Schools and Communities

Special Instructions for OMH Funded and/or Certified Service Providers

1. In Section 39 (Appendix F):
 - These program codes were added:
 - 4800 Children and Youth Assertive Community Treatment (Licensed Program)
 - Deleted Program 0790 - C&F Clinic Plus Outreach and Screening Services (Non-Licensed Program)
 - The program titles, descriptions and/or units of service were modified for program codes:
 - 1590 Performance Based Early Recognition Coordination and Screening Services
 - 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

2. In Section 47 (Appendix N):

- Added these OMH Only Funding Source Codes:
 - 038A Legislative – New York State Psychiatric Association
 - 038B Legislative – Medical Society of the State of New York
 - 038C Legislative – National Association of Social Workers New York State Chapter
 - 038E Legislative – North Country Behavioral Healthcare Network
 - 038F Legislative – Veteran Peer-to-Peer Pilot Programs
 - 038G Legislative – Demo Program for Counties
 - 580 Medicaid Redesign Team (MRT) Supported Housing Beds
- Deleted this OMH Only Funding Source Code:
 - 046S School Support Project Expansion

Special Instructions for OPWDD Funded and/or Certified Service Providers

1. In Section 40 (Appendix G):

- These program codes were added:
 - 0238 HCBS Community Habilitation Phase II (CH II)
 - 0239 People First Case Studies - CSS
 - 0293 Residential Reserve for Replacement – Community Habilitation Phase II (CH II)
 - 7090 VOICF/DD, Day Services
 - 7091 VOICF/DD, Day Services (Not Operated by Service Provider)
 - Programs 0190 and 6091 were deleted.
 - The program title for 0237 was modified to “HCBS Hourly Community Habilitation”
 - Units of service was revised for program 0416 – HCBS Waiver Plan of Care Support Service
 - Descriptions were modified for programs 0214, 0223, 0224, 0225, 0226, 0227, 0234, and 2091.
 - The program title for 6090 was modified to “Day Program Services Included in the ICF/DD Reimbursement Rate (In House)” and the description was modified.
2. Program type reporting is now required for ICF/DD (30 beds or less) Program Codes 0090, 0091 as well as for the related 0295 Residential Reserve for Replacement (RRR) – ICF/DD (30 Beds or Less) and the related ICF/DD (30 Beds or Less) add-on Program Codes 2090, 2091, 5090, 5091, 6090, 7090 and 7091. The OPWDD-1 and OPWDD-2 associated with these ICF/DD (30 Beds or Less) however, will still be required to be completed on a site-specific basis. Please refer to the revised Section 40 (Appendix G) of the CFR Manual for details.

Please note: Site specific reporting will still be required for ICF/DD (Over 30 Beds) Program Codes 1090 and 1091 as well as for the related 0296 Residential Reserve for Replacement (RRR) – ICF/DD (Over 30 Beds) and the related ICF/DD (Over 30 Beds) add-on Program Codes 2090, 2091, 5090, 5091, 6090, 7090 and 7091.

3. Section 13 (CFR-1 Line 68d. ICF/DD Day Services Liability (OPWDD Only - Informational) – Deleted Line 68d. For providers serving individuals who reside in the provider’s ICF/DD and who also attend Day Services, the additional revenue realized from the add-on in the ICF/DD rate and the corresponding expenses are now reported under program codes 7090 or 7091 as applicable.

Special Instructions for SED Funded and/or Certified Service Providers

NOTE: The Office of Vocational and Educational Services for Individuals with Disabilities (VESID) name has been changed to the Office of Adult Career & Continuing Education Service (ACCES).

Submission of the CFR Document

Service providers are expected to submit their completed 2012/2013 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, OPWDD 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, OPWDD 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. Copies of the certification schedules MUST also be sent directly to the funding state agencies. 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 and 2.12 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 will accept electronic certifications and signatures for CFR submissions. Please refer to Section 2 of the Consolidated Fiscal Reporting and Claiming Manual.

Submission of Financial Statements

Note: Section 6 of the CFR Manual is amended, to require providers subject to consolidated financial statement reporting in accordance with U.S. GAAP, to submit their audited and certified consolidated financial statements. If available, they should also submit financial statements reflecting information relating to the provider as a stand-alone entity as well.

OMH and SED currently do not accept electronic submission of financial statements. Rules that apply to the certification pages outlined above, apply to the submission of a provider's financial statements to OMH and SED as well.

OPWDD and OASAS do currently accept electronic submission of financial statements. Please refer to Section 2 of the Consolidated Fiscal Reporting and Claiming Manual for submission details.

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-1171)
- 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 one of the following websites:

- The SED Rate Setting Unit homepage at <http://www.oms.nysed.gov/rsu/home.html>; or
- The OMH CFR Unit homepage at <http://www.omh.ny.gov/omhweb/finance/train.htm>.

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,

James Schlansker

James Schlansker (OPWDD)
Chairperson
CFR Interagency Committee

cc: Barbara Cavallo (OPWDD)
Kathy Katz (OMH)
Peter LaPan (SED)
Warren D. Moessner, Jr. (OASAS)
Donna Noyes, Ph.D. (DOH)