



# New York State Consolidated Fiscal Reporting Interagency Committee

November 2013

Dear Fiscal Officer:

The Consolidated Fiscal Reporting (CFR) Manual and forms for the January 1, 2013 to December 31, 2013 reporting period are now available. *A summary of notable changes to the Calendar Year 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](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 Calendar Year 2013 reporting period. The New York State Office of Mental Health is the sole vendor for the Calendar Year 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 Calendar Year 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 email at [helpdesk@omh.ny.gov](mailto: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).

## Calendar Year 2013 CFR Due Date(s) and Requests for Extensions

The due date for the Calendar Year 2013 CFR is May 1, 2014. A thirty day extension will be granted to providers which electronically complete and submit the Pre-Approved 30-Day Extension Request by May 1, 2014. 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](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.**

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](mailto:CFRS@oasas.ny.gov)

NYS Office of Mental Health (OMH)  
44 Holland Avenue, 7<sup>th</sup> 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](mailto:CFR@OMH.NY.GOV)

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>

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](mailto:RATEWEB@MAIL.NYSED.GOV)

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

- 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.
- Instructions and guidance for completing the supplemental schedule, Reconciliation of Revenues and Expenses, have been added to end of Section 14 of the CFR Manual.
- 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 were added to Appendix X to limit allowable costs relating to goodwill and training.
- "Food Stamps" was revised to "Supplemental Nutrition Assistance Program (SNAP)." This change is reflected on CFR-1, line 82; DMH-1, line 28 and DMH-2, line 27.
- The part of Section 2 titled *General CFR Submission Requirements* was revised to reflect a new process to enable providers to upload financial statements and A-133 audit reports through CFRS. The section includes specific submission instructions. On an exception basis, providers may request permission or may be asked by the funding State Agency to submit financial statements by mail or email. The section also clarifies submission requirements when a revised CFR is submitted.

### **Special Instructions for OASAS Funded and/or Certified Service Providers**

1. In Section 38 (Appendix E):
  - The program descriptions were modified for 0605, 2030, 2050, and 6030.
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):
  - The program titles, descriptions and/or units of service were modified for program codes:
    - 2620 Health Home Non-Medicaid Care Management
    - 2720 Non-Medicaid Care Coordination
    - 2730 Health Home Care Management
    - 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
  - 039I Legislative – Member Items 001
  - 580 Medicaid Redesign Team (MRT) Supported Housing Beds

**Special Instructions for OPWDD Funded and/or Certified Service Providers**

## 1. In Section 40 (Appendix G):

- These program codes were added:
  - 0239 People First Case Studies – CSS
  - 0260 HCBS Intensive Behavioral Services
  - 0293 Residential Reserve for Replacement – Community Habilitation Phase II (CH II)  
(Fiscal Year 6/30/13)
- Program 0190 was deleted.
- Descriptions were modified for programs 0214, 0223, 0224, 0225, 0226, 0227, 0234, 0237, 0238 and 0293 (Calendar Year 2013). For 0234, OPTS Service Types 29 & 30 will no longer be under OPTS as of October 1, 2013.
- Position title code added: 357 Broker – Start-Up and Support

## 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.

**Submission of the CFR Document**

Service providers are expected to submit their completed Calendar Year 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. 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**

The part of Section 2 titled *General CFR Submission Requirements* was revised to reflect a new process to enable providers to upload financial statements and A-133 audit reports through CFRS. The section includes specific submission instructions. On an exception basis, providers may request permission or may be asked by the funding State Agency to submit financial statements by mail or email.

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.

### **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 LGU Fiscal Summary (CQR-3)
- 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>

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,

*Barbara Cavallo*

Barbara Cavallo (OPWDD)  
Interim Chairperson  
CFR Interagency Committee

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