



# Consolidated Fiscal Reporting System Interagency Committee

January 2020

Dear Fiscal Officer:

The *Consolidated Fiscal Reporting and Claiming Manual* (CFR Manual) and forms for the January 1, 2019 to December 31, 2019 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 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](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](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 2019 reporting period. The New York State Office of Mental Health is the sole vendor for the Calendar Year 2019 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 2019 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](mailto: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 2019 CFR Due Date(s) and Requests for Extensions**

For OMH and SED filers, the due date for the Calendar Year 2019 CFR is May 1, 2020. 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, 2020. 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](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 2019 CFR is June 1, 2020. There are no extensions available for OASAS, OPWDD, DOH or OCFS filers.

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

- An Expense Variance Report has been added to the DMH-2 schedule for Full, Abbreviated and Article 28 Abbreviated CFRs. OASAS, OMH and OPWDD providers will be required to describe the reason for any differences in reported expenses and adjustments between Schedules DMH-1 and DMH-2. See page 22.16 of the CFR Manual for details.
- A new schedule titled “SUPP-1 - UPL Data” has been added. Schedule SUPP-1 is used to collect data for use in the Upper Payment Limit (UPL) calculation. The UPL is a federal limit placed on fee-for-service reimbursement of Medicaid providers. OASAS, OMH and OPWDD providers who complete a Full CFR and operate one of the programs listed in Section 33.0 are required to complete the SUPP-1 – UPL Data Schedule. Hospitals and Federally Qualified Health Centers are exempt from completing the SUPP-1 schedule.
- 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 instructions for Sections 13.0, 15.0, 22.0 and 60.0 were updated to reflect the change in definition of “Vacation Leave Accruals”. Under the new definition, providers report the current period vacation leave accrual expense.
- Section 2.0 (Submission Requirements) of the CFR Manual was revised 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 CFRs.
  - OASAS, OMH and OPWDD submission requirements were revised for service providers submitting Full and Abbreviated CFRs. For OASAS and OMH, County Local Government Units (LGUs) and municipalities are now required to submit financial statements. In addition, 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. Lastly, a footnote was added to the matrices defining when the Reconciliation needs to be completed.
- Section 3.0 (Reporting Periods) of the CFR Manual was revised as follows:
  - The additional reporting requirements were revised. A Provider is advised to submit an *additional* Mini-Abbreviated CFR.
  - In addition to the CFR Manual, 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. Language was also added to Section 3.0 to address the CFR reporting of Special Legislative Grants for these agencies.

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

- Section 8.0 (General Instructions) of the CFR Manual was revised as follows:
  - An FAQ was added to provide guidance on reporting consolidated 1915(c) Children’s HCBS Waiver Services.
  - The FAQ regarding reporting revenues and expenses related to the Delivery System Reform Incentive Payment (DSRIP) was updated.
  - The FAQ related to the ratio method of allocating agency administrative expenses was updated.
  - The FAQs related to the CFR reporting of expenses and revenues from special events and fundraising were combined and revised.
  - The FAQ relating to how to report OMH Vital Access Provider (VAP) revenue 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 nonprofit organizations has been repealed.
  
- Section 12.0 (CFR-iii and CFR-iv) of the CFR Manual was revised to include DOH and OCFS as added agencies who will be required to submit Schedule CFR-iv as part of the Full, Abbreviated and Article 28 Abbreviated CFR submissions of Non-for-Profit and Proprietary providers.
  
- Section 13.0 (CFR-1) of the CFR Manual and Schedule CFR-1 were revised as follows:
  - Three new lines, applicable to OASAS, 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: Instruction for determining program/site identification numbers was added for DOH and OCFS service providers. Providers should use the first 4 digits of their agency code and the first 3 digits of their program code.
  
- Section 15.0 (CFR-3) of the CFR Manual and Schedule CFR-3 were revised to include lines for DOH and OCFS reporting. Please note that line 47 through line 77 have been renumbered accordingly.
  
- Section 60.0 (Appendix AA) of the CFR Manual was revised to provide audit/examination guidance on the SUPP-1 – Upper Payment Limit (UPL) Data schedule.
  
- Section 66.0 (Appendix GG) of the CFR Manual was added to provide guidance for OMH, OASAS and DOH providers who are approved to operate an Integrated Outpatient Services (IOS) clinic program. The guidance in Appendix GG also applies to providers who operate Certified Community Behavioral Health Clinics (CCBHCs).
  
- 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. Revisions have been made to the CFRS software for Schedule DMH-2, line 9-Equipment-Provider Paid and line 10-Property-Provider Paid. The revisions were made to provide guidance to OASAS service providers in the adjusting out of non-reimbursable expenses such as, Depreciation and Interest, and the addition of fully expensed Equipment and Property purchases on the Claim. Refer to Section 22.0 of the CFR Manual for detail.
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, contact information for the NYS Office of Alcoholism and Substance Abuse Services has been updated. Refer to pages 8.8 and 8.9 of the CFR Manual for detail.
4. In Section 38.0 (Appendix E):
  - The following Children's HCBS Waiver program codes were added:
    - 2230 – Waiver Individualized Care Coordination
    - 2250 – Waiver Family Support
    - 2260 – Waiver Crisis Response
    - 2270 – Waiver Skill Building
    - 2280 – Waiver Intensive In-Home
    - 2370 – Waiver Youth Peer Advocate
  - The following Children & Family Treatment & Support Services program codes were added:
    - 4900 – Family Peer Support Services (FPSS)
    - 4910 – Mobile Crisis Intervention (CI)
    - 4920 – Youth Peer Support and Training (YPST)
    - 4930 – Psychosocial Rehabilitation (PSR)
    - 4940 – Other Licensed Practitioner (OLP)
    - 4950 – Community Psychiatric Support and Treatment (CPST)
  - The following program code was added:
    - 2710 – Problem Gambling Resource Center

**Instructions for OMH Funded and/or Certified Service Providers**

1. In Section 2.0 (Submission Requirements):
  - The OMH exemption for completing the CFR-ii or CFR-iiA certification for a Full CFR was removed from the CFR.
  - 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.

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

2. In Section 22.0 (DMH-2):
  - The OMH predefined entries for Line 39, Other Non-GAAP Adjustments were revised:
    - The following predefined entry was added: Community Residence (CR) Exempt Income owed to OMH for current period.
    - The following predefined entries were removed:
      - OMH Share Medicaid CR Exempt Income
      - Provider Share Medicaid CR Exempt Income and Non-Medicaid CR
3. In Section 27.0 (OMH-4):
  - Additional guidance was added to the instructions for Schedule OMH-4.
  - The following line names and/or instructions were revised:
    - Line 4 Medicaid Fee-for-Service and Medicare
    - Line 6 Medicaid Fee-for-Service and Other Private Insurance
    - Line 7 Medicaid Managed Care and Other Private Insurance
    - Line 9 Other Private Insurance
4. In Section 39.0 (Appendix F):
  - The following program codes were added:
    - 2010 – Private Inpatient Psychiatric Hospital
    - 4900 – CFTSS: Family Peer Support Services (FPSS)
    - 4910 – CFTSS: Mobile Crisis Intervention (CI)
    - 4920 – CFTSS: Youth Peer Support and Training (YPST)
    - 4930 – CFTSS: Psychosocial Rehabilitation (PSR)
    - 4940 – CFTSS: Other Licensed Practitioner (OLP)
    - 4950 – CFTSS: Community Psychiatric Support and Treatment (CPST)
  - The following program codes were deleted:
    - 1340 – Enclave in Industry
    - 2300 – HCBS Waiver
  - The following programs have had program titles, descriptions and/or units of service modified:
    - 1510 – School Mental Health Program
    - 2730 – Health Home Care Management
5. In Section 43.0 (Appendix J):
  - Cost allocation guidance for Mixed-Use Integrated Housing Projects was added.
6. In Section 47.0 (Appendix N):
  - The following funding source code was added:
    - 575B – Empire State Supportive Housing Initiative for Scattered Sites – (OMH Only)
7. Section 50.0 (Appendix Q) of the CFR Manual was revised to include guidance on calculating Medicaid Exempt Income Owed.
8. In Section 51.0 (Appendix R):
  - The following position title code was revised:
    - 208 – Certified Recovery Peer Advocate – CRPA and CRPA-Provisional (OASAS and OMH Only)

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

1. OPWDD providers must use [CFR@opwdd.ny.gov](mailto: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](mailto:rate.setting@opwdd.ny.gov) mailbox.
2. In Section 40.0 (Appendix G):
  - The following programs have had program titles, descriptions and/or units of service modified:
    - 0311 – HCBS In-Home Respite
    - 0312 – HCBS Site Based Respite
  - The following program code was added:
    - 0056 – Empire State Supportive Housing Initiative (ESSHI)
  - The following program codes were deleted:
    - 0228 – Willowbrook Case Services (WCS)
    - 0229 – Medicaid Service Coordination (MSC)
    - 0416 – HCBS Waiver Plan of Care Support Services (PCSS)
  - The following program codes are effective through March 31, 2019:
    - 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
3. In Section 47.0 (Appendix N):
  - The following funding source code was added:
    - 531 – Empire State Supportive Housing Initiatives (ESSHI) - (OPWDD Only)

**Instructions for SED Funded and/or Certified Service Providers*****SED ONLY PROVIDERS - Upcoming changes that will take effect with July 1, 2019 reporting:*****Special Education Itinerant Teacher Services (SEIT) providers only**

Services provided to preschool students by a certified special education teacher on an itinerant basis will be captured in discrete program codes for individual sessions provided, group sessions provided to 2 students, and group sessions provided to 3 students. Each of the three SEIT delivery models will be assigned unique 4-digit program codes. Please be advised that the appropriate revenues, expenses, enrollment, and session data will need to be tracked separately for the 3 SEIT delivery models effective July 1, 2019 to be in compliance with the new SEIT reporting requirements.

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 as outlined in the paragraph above. Additional details were also added to the Frequently Asked Questions (FAQs).

**Instructions for SED Funded and/or Certified Service Providers - continued**

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 as outlined in the paragraph above.
3. In Section 41.0 (Appendix H):
  - The following program(s) have had program titles, descriptions and/or units of service modified:
    - 9135-9139 – Preschool – Special Education Itinerant Teacher (SEIT) Services for Individual Sessions
  - The following 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

**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 Calendar Year 2019 CFR. Refer to Appendix HH for a list of the Child & Youth HCBS Consolidated Waiver and Palliative Care program codes and related descriptions.

The effective date for the Child & Youth HCBS Consolidated Waiver and Palliative Care programs is April 1, 2019. DOH providers should report on their Calendar Year 2019 CFR, the activities of these programs from April 1, 2019 through December 31, 2019.

**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 Calendar Year 2019 CFR. Refer to Appendix II for a list of the Children & Family Treatment & Support Services program codes and related descriptions.

**Submission of the CFR Document**

Service providers are required to submit their completed Calendar Year 2019 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.

OMH, 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 2.9 through 2.12 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 pages 2.13 through 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,

**John Mackey**  
 John Mackey (SED)  
 Chairperson  
 CFR Interagency Committee

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

<p>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: <a href="https://www.omh.ny.gov">https://www.omh.ny.gov</a></p>	<p>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: <a href="https://www.opwdd.ny.gov">https://www.opwdd.ny.gov</a></p>	<p>NYS Office of Alcoholism and                  Substance Abuse Services (OASAS)                  1450 Western Avenue                  Albany, NY 12203-3526                  CFR Unit: (518) 457-3601                  CBFM Groups: (518) 457-5553                  E-Mail: CFRS@OASAS.NY.GOV                  Homepage: <a href="https://www.oasas.ny.gov">https://www.oasas.ny.gov</a></p>
<p>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: <a href="https://www.oms.nysed.gov/rsu">https://www.oms.nysed.gov/rsu</a></p>	<p>NYS Department of Health (DOH)                  Division of Finance &amp; Rate Setting                  One Commerce Plaza, Room 1430                  99 Washington Avenue                  Albany, NY 12210                  E-Mail: MHR@HEALTH.NY.GOV                  Homepage: <a href="https://www.health.ny.gov">https://www.health.ny.gov</a></p>	<p>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: <a href="https://www.omh.ny.gov">https://www.omh.ny.gov</a></p>