



New York State Consolidated Fiscal Reporting Interagency Committee

October 27, 2005

Dear Fiscal Officer:

The Consolidated Fiscal Reporting (CFR) manual and forms for the January 1, 2005 to December 31, 2005 reporting period are now available. A summary of major changes to the Calendar Year 2005 CFR manual as well as State Agency specific special information can be found on pages 3 and 4.

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/home.html>. Manuals are available in both PDF (printable) and HTML (web browser version) formats. Forms are available in PDF format.

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 2005 reporting period.

A list of vendors approved to provide Calendar Year 2005 CFRS software can be found at <http://www.omh.state.ny.us/omhweb/finance/main.htm>. As of this date, approvals have not yet been issued for any vendors for the Calendar Year 2005 reporting period.

Acquisition of Approved CFRS Software

Service providers using NYS-issued CFRS software are expected to download the approved CFRS software. When NYS-issued CFRS software is approved, it will be available at <https://www.omh.state.ny.us/omhweb/cfr/app/default.asp>. Once downloaded and installed, the software can then be used to complete the Calendar Year 2005 CFR. Upon approval, Sandpiper CFRS software for Calendar Year 2005 will continue to be acquired via the same method as in prior periods.

Calendar Year 2005 CFR Due Date(s) and Requests for Extensions

The due date of the Calendar Year 2005 CFR is May 1, 2006. A thirty-day extension will be granted to providers completing and mailing or faxing the attached Pre-Approved 30-Day Extension Request form by May 1, 2006 to each applicable State Agency. Submission of the completed Pre-Approved 30-Day Extension Request form will guarantee your 30-day extension. No response to this request will be sent; therefore, you must retain a copy for your files. The pre-approved extension does not apply to the required claiming schedules for all OASAS funded service providers and OMRDD service providers funded by direct contract. Please refer to Section 4.0 of the CFR Manual. **(Note: Submit extension requests only to the State Agencies that fund and/or certify your agency's programs.)**

<p>NYS Office of Mental Health (OMH) 44 Holland Avenue Albany, NY 12229 CBFM – CFR Unit: (518) 473-3572 CBFM Group: (518) 473-7885 Homepage: http://www.omh.state.ny.us E-mail: CFR@OMH.STATE.NY.US</p>

<p>NYS Office of Mental Retardation and Developmental Disabilities (OMRDD) 44 Holland Avenue, 5th Floor Albany, NY 12229-0001 OMRDD Only: CFR Processing Unit: (518) 402-4275 Claims: (518) 402-4321 Homepage: http://www.omr.state.ny.us</p>
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<p>NYS Office of Alcoholism and Substance Abuse Services (OASAS) 1450 Western Avenue Albany, NY 12203-3526 Health Care Financing/Third Party Reimbursement: (518) 485-2207 Financial Administration and Support Services: (518) 457-2176 Homepage: http://www.oasas.state.ny.us</p>
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<p>NYS Education Department (SED) Rate Setting Unit Albany, NY 12234 (518) 474-3227 Homepage: http://www.oms.nysed.gov/rsu/home.html E-Mail: RATEWEB@MAIL.NYSED.GOV</p>
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Submission of the CFR Document

Service providers are expected to submit their 2005 CFR electronically via the Internet. After completing the CFR document locally on a personal computer, service providers will upload their CFR data to a central repository maintained by OMH. On a daily basis, the information received in the central repository is distributed to the appropriate State Agency(ies).

For example, if your agency operates programs that are funded and/or certified by OMRDD and SED, you will submit your agency's CFR by accessing the OMH website and following the appropriate steps. After a successful submission, your agency's CFR data will be transmitted from the central repository to OMRDD and SED. The Internet address for CFR uploads is <https://www.omh.state.ny.us/omhweb/cfrsweb/default.asp>.

Submission of CFR Certification Pages

Please note that OASAS, OMH, OMRDD and SED are unable to accept electronic certifications or signatures. 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) and certified financial statements to each funding State Agency by the due date in the CFR manual. Sending copies of the certification schedules to the County or local DDSO does not fulfill this requirement. Copies of the certification schedules MUST also be sent directly to the state agencies. To determine if Schedules CFR-ii, CFR-iiA, CFR-iii or certified financial statements are required, please refer to Sections 2.0, 6.0, 11.0 and 12.0 of the CFR Manual. Please refer to page 2.11 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.

Submission of Final State Aid Claim Schedules for OASAS

Service providers receiving State Aid through a direct contract with OASAS are required to submit paper copies of CFR schedules CFR-i, CFR-iii, DMH-2, DMH-2A and DMH-3 along with an original signature State Aid Voucher (AC-1171) to the Bureau of Financial Administration and Support Service in Albany. Paper copies of only the claim schedules should also be sent to the appropriate OASAS Field Office.

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 Bureau of Financial Administration and Support in Albany:

- An original signature State Aid Voucher (AC-1171)
- A completed LGU Fiscal Summary (CQR-3)
- CFR-i, CFR-iii, DMH-2, DMH-2A and DMH-3 schedules for each service provider funded through a local contract.

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 are required to submit the required claim schedules via the Internet. Service providers receiving State Aid through a local county contract should contact the county for their specific county 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 OMRDD

Service providers receiving State Aid through a direct contract with OMRDD are required to submit paper copies of CFR schedules CFR-i, CFR-iii, DMH-2, DMH-2A and DMH-3 along with an original signature State Aid Voucher (AC-1171) to the OMRDD Regional Office or DDSO as applicable.

Service providers receiving State Aid through a local county contract should contact the county for their specific county submission requirements.

Submission of Final State Aid Claim Schedules for OMRDD (continued)

Counties are required to submit paper copies of the following materials to the OMRDD 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, DMH-2A and DMH-3 schedules for each service provider funded through a local contract.

Changes to the CFR Manual and/or Forms for Calendar Year 2005:

Sections 1.0 through 9.0 have been revised. As these sections are applicable to all CFR filing entities, it is recommended that all agency staff completing the CFR read these sections prior to completing their CFR. The following bullets list some of the more significant changes to these and other sections.

- In Section 2.0 (Submission Requirements), the submission matrices on pages 2.3 through 2.10, have been revised. Please review them carefully prior to completing the CFR.
- Section 8.0 (General Instructions) has been expanded to include instructions on reporting management services provided to another entity as well as updated CFR Resources.
- Section 9.0 (Frequently Asked Questions) has been updated and expanded to include the reporting of management services provided to another entity and the difference between cost reporting and State Aid claiming.
- The instructions regarding the CFR certification schedules have been expanded in Section 2.0 (Submission Requirements) and Section 10.0 (Agency Identification and Certification Statement).
- Section 12.0 (CFR-iii – County – New York City Certification Statement), has been modified for clarification.
- Line 39 in Section 13.0 (CFR-1- Program/Site Data) and line 16 in Section 15.0 (CFR-3 – Agency Administration) have predefined entries in the approved CFRS software.
- The descriptions of line 74 in Section 13.0 (CFR-1 – Program/Site Data), line 20 in Section 21.0 (DMH-1 – Program Fiscal Summary), and line 19 in Section 22.0 (DMH-2 – Aid To Localities/Direct Contract Summary) have been modified.
- Schedules CFR-4 and CFR-4A now have a total hours worked field.
- In Section 19.0 (CFR-6 – Governing Board and Compensation Summary), question 4 now has predefined entries in the approved CFRS software.
- Section 35.0 (Appendix B) has been expanded to include DDSO, NYCRO and CFRS.
- In Section 47.0 (DMH Funding Source Codes), funding source code 037 has been modified and funding source codes 200C and 180F has been added.
- Section 53.0 (Appendix T) includes general instructions for abbreviated CFR submissions.
- In Section 54.0 (Appendix U), the population figures have been revised in accordance to the latest census figures.

Special Instructions for OASAS Funded and/or Certified Service Providers

1. Service providers that operate OASAS programs should refer to the submission matrix on pages 2.3 and 2.4 of the CFR Manual to determine the applicable reporting requirements. **Generally, service providers that receive Medicaid funding for OASAS programs are required to complete a Full CFR.**
2. Program Codes 0420, 0461, 0730, 0740, 0880, 0930, 0960, 1020, 1021, 1030, 1031, 1060, 1710, 2060, 3020, 3031, 3035, 3060, 3140, 3230, 4275 and 5220 have been deleted from Appendix E.
3. Program Codes 3001 and 3580 have been added to Appendix E.
4. Program code 8930 has changed to 0893.
5. The descriptions of the following Program Codes have been modified in Appendix E: 0140, 0205, 0305, 0405, 0460, 0505, 0507, 0605, 0710, 0720, 0830, 2030, 2110, 2150, 3550, 4072, 4270, 4580, 4778, 5060, 6030 and 6040.

Special Instructions for OMH Funded and/or Certified Service Providers

1. In Section 13.0, line 40's predefined entry in the approved CFRS software has been modified.
2. Funding source codes 046G, 106, 180F, 200C, 550 and 550A have been added to Appendix N.
3. The Office of Mental Health is revising the list of valid program codes in Appendix F to be effective with the reporting periods beginning 07/01/2005 and later. These changes will not affect your 2005 reporting, but it is imperative that you check the list of changed codes before you complete a budget for the 2006 calendar year. OMH providers should find a crosswalk of the changed codes attached to this letter. The complete Appendix F for 2006 is posted in the 2006 CBR Manual on the OMH website.

Special Instructions for OMRDD Funded and/or Certified Service Providers

1. In Section 4.0, the description of due dates for preliminary claims for OMRDD July – June filers has been revised.
2. Program codes 0217 and 0218 have been deleted from Appendix G.
3. The definitions of program codes 0202, 0215, 0216, 0221, 0222, 0229, 0670, 1220, 1850, 2220, 3070, and 7090 have been modified in Appendix G.
4. Funding Source Code 089 has been modified in Appendix N.

Special Instructions for SED Funded Service Providers

1. Effective July 1, 2005, Chapter 437 of the Laws of 2005 requires that the revenues and expenditures awarded by local education agencies' (LEAs) pursuant to Section 611 (g)(1) and Section 619 (g)(1) of the Individuals with Disabilities Act (IDEA) be reported in separate and discrete cost columns. Previously, these funds and related expenditures were reported within the program that benefited from LEA's suballocation. Program codes 9805 and 9806 are to be used to report the revenues and expenses of §611 and §619 suballocations, respectively. Accrual accounting is required.
2. Program codes 9805 and 9806 have been added to Appendix H.

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.state.ny.us/omhweb/finance/train.htm>".

If you have any questions or concerns, please contact the appropriate State Agency listed on page 8.9 of the CFR manual or refer to the CFR Resources listed on page 8.10 of the CFR Manual.

Sincerely,

Carlene Coons
Chairperson
CFR Interagency Committee

Attachment

cc: Don Berryann (OMH)
Peter LaPan (SED)
Warren D. Moessner, Jr. (OASAS)