



New York State Consolidated Fiscal Reporting Interagency Committee

October 2010

Dear Fiscal Officer:

The Consolidated Fiscal Reporting (CFR) Manual and forms for the January 1, 2010 to December 31, 2010 reporting period are now available. *A summary of notable changes to the Calendar Year 2010 CFR Manual as well as State Agency specific special information can be found on pages 2, 3 and 4 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 Calendar Year 2010 reporting period. The New York State Office of Mental Health is the sole vendor for the Calendar Year 2010 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.state.ny.us/omhweb/cfrsweb/default.asp>. As of this date, approval has not yet been issued for the Calendar Year 2010 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.state.ny.us. The certifying/funding State Agencies may also be of assistance (see Section 8 of the CFR Manual for the related telephone numbers).

Calendar Year 2010 CFR Due Date(s) and Requests for Extensions

The due date of the Calendar Year 2010 CFR is May 1, 2011. A thirty-day extension will be granted to providers who electronically complete and submit the Pre-Approved 30-Day Extension Request by May 1, 2011. No response to this extension request will be sent; therefore, you should retain 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 form 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.**

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.state.ny.us>
E-mail: CFRS@oasas.state.ny.us

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.state.ny.us>
E-mail: CFR@OMH.STATE.NY.US

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.omr.state.ny.us>

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

Significant Changes to the CFR Manual, Software and/or Forms for Calendar Year 2010:

NOTE: *Appendix AA (Audit Guidelines) has been substantially rewritten in conjunction with the New York State Society of Certified Public Accountants (NYSSCPA). The audit procedures have been revised. Practitioners must review these guidelines prior to certification of the CFR.*

Additional schedules are now required to be certified by the CPA: CFR-6, Section 3 and schedules OMH-4 and SED-4 are now included in the certification statement on schedules CFR-ii and CFR-iiA.

Governor David A. Paterson signed into law a bill which changed the name of the New York State Office of Mental Retardation and Developmental Disabilities (OMRDD) to the New York State Office For People With Developmental Disabilities (OPWDD). The legislation removed the words "Mental Retardation" from the name of the State agency and from State statute and regulations.

- The NYS Consolidated Fiscal Report Pre-Approved 30-Day Extension Request will no longer be submitted on paper. Effective with the January 1, 2010 to December 31, 2010 reporting period, the Pre-Approved 30-Day Extension Request Form must be electronically completed and submitted using Survey Monkey. The link to this form is available from the NYS Education Department Rate Setting Unit at: http://www.oms.nysed.gov/rsu/Manuals_Forms/Manuals/CFRManual/home.html
- Frequently Asked Questions (Section 8) has been expanded.
- On CFR-6, the amounts and/or criteria in Sections 3 and 5 have been modified. See Section 19 for details.
- CFR-3, line 14 (Contracted Personal Services) includes a line detail box. See Section 15 for details.
- Section 51 (Appendix R) now includes Position Title Code 506, Accountant (Program Administration).
- In the CFRS software, Metropolitan Commuter Mobility Tax was added as a predefined entry to CFR-1, line 40 and CFR-3, line 17.

Special Instructions for OASAS Funded and/or Certified Service Providers

1. In Section 38 (Appendix E):

- These programs were added:
 - 0840 Criminal Justice Management
 - 3078 Shelter Plus Care Case Management
 - 3970 Recovery Community Centers
- These programs were deleted:
 - 0830 Criminal Justice Intervention/DWI
 - 0893 Road to Recovery Supplemental Payments
 - 2020 Primary Care Alcoholism Crisis Center
 - 2058 Enhanced Methadone Maintenance - Outpatient
 - 4071 Intake, Outreach & Referral Units
 - 4073 Support Services – Medical/Legal/Psychological
 - 4175 COSA (Children of Substance Abuse)
 - 4470 AIDS Resource

Special Instructions for OASAS Funded and/or Certified Service Providers (continued)

In Section 38 (Appendix E) (continued):

- A new Service Type, Recovery, was added. The Recovery Service Type includes the following programs:
 - 3070 Shelter Plus Care Housing
 - 3078 Shelter Plus Care Case Management
 - 3270 NY NY III. Post-Treatment Housing
 - 3370 NY NY III. Housing for Persons at Risk for Homelessness
 - 3470 Permanent Supported Housing
 - 3970 Recovery Community Centers
- The Units of Service definition for Program Code 4045, Specialized Services Substance Abuse Programs, has been modified.

Special Instructions for OMH Funded and/or Certified Service Providers

1. In Section 39 (Appendix F):

- Added Programs:
 - 0920 Blended Case Management Service Dollars
 - 1230 Flexible Recipient Service Dollars
 - 1910 ICM Service Dollars
 - 1980 Home-Based Family Treatment Model)
 - 2720 Non-Medicaid Care Coordination
 - 2980 RTF/HCBS Service Dollars
 - 6820 Adult Home Supportive Case Management
 - 6910 SCM Service Dollars
 - 6920 Adult Home Service Dollars
- The program titles and/or descriptions were modified for programs:
 - 0820 Blended Case Management
 - 1810 Intensive Case Management
 - 2810 Case Management Service Dollars Administration
 - 2880 Residential Treatment Facility (RTF) Transition Coordinator
 - 6810 Supportive Case Management
 - 8810 Assertive Community Treatment (ACT) Service Dollars
- Deleted Programs: 0810, 1990, 2820 and 2830.

2. In Section 47 (Appendix N):

- Added these OMH Only Funding Source Codes:
 - 034J Adult Case Management
 - 034K Children and Family Case Management
- Deleted these OMH Only Funding Source Codes: 010, 034A, 034B, 034C, 034E, 038A, 038B, 038C, 038D, 038E, 038F, 038G, 038H, 038I, 038M, 038N, 038O, 039B, 039E, 039F, 039H, 046K, 049A, 053S, 065, 066, 067, 068, 104, 104A, 105, 105A, 106, 109, 109D, 110, 110A, 122H, 140F, 140H, 140I, 140J, 140K, 140Y, 160A, 160B, 160C, 170A, 170E, 170F, 170K, 170L, 170M, 170N, 180, 180F, 190, 500, 550 and 550A.

3. Added Position Title Code 355, Student. See Section 51 (Appendix R) for details.

4. Predefined Entries in the CFRS software:

- Representative Payee Services for schedule CFR-1, line 40.
- Uncompensated Care Pool for schedules CFR-1, line 40 and DMH-2, line 29.

Special Instructions for OPWDD Funded and/or Certified Service Providers

NOTE: Due to recent OPWDD program conversions and changes to the reimbursement methodology for the Community Residence program, service providers should note the following:

- If your agency operated a program that was converted to an HCBS Waiver program or if your Medicaid, Mirrored Services or OPTS funding has increased, please be aware that your CFR reporting requirements may have changed. For example: if your agency filed an Abbreviated CFR prior to the conversion, you will now be required to complete a Full CFR; if your combined Medicaid, Mirrored Services or OPTS funding now exceeds \$250,000, you must have your CFR certified by a certified public accountant. Please refer to Section 2 of the CFR Manual to determine the type of CFR your agency is required to submit.

- If your agency operates a Community Residence program, effective January 1, 2010, reimbursement for this program was rolled into the IRA price. Consequently, the Community Residence program must be reported on the CFR using the applicable IRA program code 0231 or 0232. See Appendix G of the CFR Manual for CFR reporting requirements for the IRA program. Contingency contract funds awarded under the Community Residence program should be reported in the IRA program on CFR-1, line 86 (Prior Period Rate Adjustments).

The following lists the significant changes for OPWDD providers:

1. In Section 40 (Appendix G):

- These programs were added:
 - 0237 HCBS Community Habilitation
NOTE: Use Program Code 0236 for Pre 11/1/10 services
Use Program Code 0237 for services on or after 11/1/10
 - 0256 HCBS Assistive Technology Administration (Pilot)
 - 0418 Learning Institute
 - 0295 Residential Reserve for Replacement (RRR) – ICF/DD (30 Beds or Less)
 - 0296 Residential Reserve for Replacement (RRR) – ICF/DD (Over 30 Beds)
 - 0297 Residential Reserve for Replacement (RRR) – Supervised IRA
 - 0298 Residential Reserve for Replacement (RRR) – Supportive IRA
 - 0299 Residential Reserve for Replacement (RRR) – OPTS
- In the Day Treatment Free Standing program (0200), the criteria for units of service reporting has been modified to counting each half-day visit as 1 unit of service and each full-day visit as 1 unit of service. There are no half units of service.
- The following service types were added to the OPTS program:
 - 28 Community Habilitation
 - 29 Product Fee
 - 30 Intensive Behavioral
- Deleted program codes: 0055, 1055, 0219 and 0780.

2. In Section 47 (Appendix N), Funding Source Codes 184 (Health Care Adjustment VI – 2010) and 088 (ISS Transition Stipend) were added.

3. In the CFRS software, Metropolitan Commuter Mobility Tax was added as a predefined entry to OPWDD-4, line 22.

Submission of the CFR Document

Service providers are expected to submit their completed Calendar Year 2010 CFR electronically via the Internet. Service providers will access the webpage at <http://www.omh.state.ny.us/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 OASAS, 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) 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 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.

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 Regional Office (NYCRO) or CFR schedules CFR-i, CFR-iii, DMH-2 and DMH-3 to their 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 OPWDD (continued)

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> 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 8.8 of the CFR Manual or refer to the CFR Resources listed on page 8.10 of the CFR Manual.

Sincerely,

Don Berryann

Don Berryann (OMH)
Chairperson
CFR Interagency Committee

cc: Peter LaPan (SED)
Warren D. Moessner, Jr. (OASAS)
Eileen Bureau (OPWDD)