



# New York State Consolidated Fiscal Reporting Interagency Committee

May 22, 2007

Dear Fiscal Officer:

The Consolidated Fiscal Reporting (CFR) manual and forms for the July 1, 2006 to June 30, 2007 reporting period are now available. A summary of notable changes to the 2006/2007 CFR manual as well as State Agency specific special information can be found on pages 3, 4, 5 and 6 of this letter.

## **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). 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 2006/2007 reporting period. The New York State Office of Mental Health is the sole vendor for the 2006/2007 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 2006/2007 reporting period.

**Note:** If you experience difficulty using New York State software, it is highly recommended that you reference the CFRS Home Page and associated Table of Contents or the CFRS Software Online Help function for assistance prior to calling the Help Desk or certifying/funding State Agencies.

## **2006/2007 CFR Due Date(s) and Requests for Extensions**

The due date of the 2006/2007 CFR is November 1, 2007. A thirty-day extension will be granted to providers who complete and submit the attached Pre-Approved 30-Day Extension Request form by November 1, 2007 to each applicable State Agency. Submission of the completed Pre-Approved 30-Day Extension Request form via mail or fax 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. Please refer to Section 4.0 of the CFR Manual.

The Pre-Approved 30-Day Extension Request form is 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)

**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, 7<sup>th</sup> Floor Albany, NY 12229</p> <p>CBFM – CFR Unit: (518) 473-3572 CBFM Group: (518) 473-7885</p> <p>Homepage: <a href="http://www.omh.state.ny.us">http://www.omh.state.ny.us</a> E-mail: <a href="mailto:CFR@OMH.STATE.NY.US">CFR@OMH.STATE.NY.US</a></p>	<p>NYS Office of Mental Retardation and Developmental Disabilities (OMRDD) 44 Holland Avenue, 5th Floor Albany, NY 12229-0001</p> <p>OMRDD Only: CFR Processing Unit: (518) 402-4275 Claims: (518) 402-4321</p> <p>Homepage: <a href="http://www.omr.state.ny.us">http://www.omr.state.ny.us</a></p>	<p>NYS Office of Alcoholism and Substance Abuse Services (OASAS) 1450 Western Avenue Albany, NY 12203-3526</p> <p>Health Care Financing and Third Party Reimbursement: (518) 485-2207 Financial Management: (518) 457-3562</p> <p>Homepage: <a href="http://www.oasas.state.ny.us">http://www.oasas.state.ny.us</a> E-mail: <a href="mailto:CFRS@oasas.state.ny.us">CFRS@oasas.state.ny.us</a></p>	<p>NYS Education Department (SED) Rate Setting Unit Room 304 Education Building 89 Washington Avenue Albany, NY 12234</p> <p>(518) 474-3227</p> <p>Homepage: <a href="http://www.oms.nysed.gov/rsu/home.html">http://www.oms.nysed.gov/rsu/home.html</a> E-Mail: <a href="mailto:RATEWEB@MAIL.NYSED.GOV">RATEWEB@MAIL.NYSED.GOV</a></p>
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**Submission of the CFR Document**

Service providers are expected to submit their completed 2006/2007 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, OMRDD 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, DMH-2, DMH-2A and DMH-3 along with an original signature State Aid Voucher (AC-1171) to the Bureau of Financial Management in Albany. Paper copies of only the claim schedules should also be sent to the OASAS NYC Field Office.

Service providers receiving State Aid through a contract with the NYC Department of Health and Mental Hygiene (NYCDOHMH) should contact the county for their specific county submission requirements.

The NYCDOHMH is required to submit paper copies of the following materials to the Bureau of Financial Management in Albany:

- \* A completed NYC Fiscal Summary (CQR-2)
- \* 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 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 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.

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 NYC Fiscal Summary (CQR-2)
- CFR-i, CFR-iii, DMH-2, DMH-2A and DMH-3 schedules for each service provider funded through a local contract.

**Significant Changes to the CFR Manual, Software and/or Forms for 2006/2007:**

- In Sections 4.0 (Due Dates) and 8.0 (General Instructions), the SED web address to obtain the manual, forms and extension requests has been revised.
- Section 9.0 (Frequently Asked Questions) has been expanded to introduce the MHPD process for OMH users.
- In Section 13.0 (CFR-1 - Program/Site Data):
  1. The narrative descriptions of lines 22 and 69 have been modified.
  2. A narrative description has been added to the beginning of the Revenue and GAAP Adjustment to Revenue sections.
- In Section 15.0 (CFR-3 – Agency Administration), the narrative description of line 9 has been modified.
- In Section 21.0 (DMH-1 – Program Fiscal Summary):
  1. The narrative description under Abbreviated CFR Filers on line 18 has been modified.
  2. A narrative description has been added to the beginning of the Revenue and GAAP Adjustment to Revenue sections.
  3. The narrative description of line 15 has been modified.
- In Section 22.0 (DMH-2 – Aid to Localities/Direct Contract Summary):
  1. A narrative description has been added to the beginning of the Revenue and GAAP Adjustment to Revenue sections.
  2. The narrative description of line 14 has been modified.
- Section 43.0 (Appendix J) has been updated and modified for clarity purposes.
- In Section 47.0 (Appendix N), modifications were made to the title and/or description of Funding Source Codes 031 and 039.
- In Section 48.0 (Appendix O), the useful life guidelines were amended to agree with The Estimated Useful Lives of Depreciable Hospital Assets- Revised 2004 Edition.
- In Section 51.0 (Position Title Codes), the names of the following Position Title Codes have been modified: 305, 349, 352, 501, 502, 505, 509, 516, 520, 521, 605, 614, 620, 621 and 704.

**Significant Changes to the CFR Manual, Software and/or Forms for 2006/2007 (continued):**

- In the approved CFRS software:
  1. The predefined entries on line 40, CFR-1, have been modified.
  2. Line 17 in CFR-3, has the predefined entry, "Data Processing."
  3. Most of the "Other" lines in CFR-1, CFR-3, DMH-1 and DMH-2 have the additional predefined entry "All Items <\$1,000."

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

1. OASAS criteria for determining whether a Full CFR must be completed have changed. Service providers operating **any** OASAS certified and/or funded programs should refer to the revised submission type matrices on pages 2.3 and 2.4 of the 2006/2007 CFR Manual to determine if the required CFR submission type for their agency has changed.
2. OASAS has instituted a new policy governing CPA certification of Full CFRs. OASAS certified and/or funded service providers that are required to complete a Full CFR should refer to the threshold criteria defined on page 2.1 of the 2006/2007 CFR Manual for specific instructions on CPA certification of their Full CFR.
3. The OASAS-Only Abbreviated CFR submission type has been eliminated.
4. Specific criteria for identifying when OASAS requires a service provider to submit a CFR and what submission type that CFR should be can be found on pages 2.5 and 2.6 of the 2006/2007 CFR Manual. It is recommended that agency staff responsible for completing the CFR review this section prior to their preparation of the CFR. Please note that OASAS CFR submission requirements apply to all funded service providers as well as many unfunded service providers both for profit and not-for-profit.
5. In Section 13.0 (CFR-1):
  - The narrative descriptions of lines 22 and 36 were modified.
  - Line 40 has been modified to include additional predefined OASAS Only entries.
6. Section 38.0 (Appendix E) has been modified to conform to the inventory of valid program codes. It is recommended that agency staff completing the CFR review this section prior to completing their CFR.
7. The Bureau of Financial and Emergency Management is now known as the Bureau of Financial Management.

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

1. In Section 21.0 (DMH-1 – Program Fiscal Summary), the narrative description under Abbreviated CFR Filers on line 18 has been modified.
2. In Section 39.0 (Appendix F):
  - Program Codes 0790, 1410 and 1420 were added.
  - The description of Program Code 0860 was modified.
3. In Section 47.0 (Appendix N), Funding Source Codes 031G, 038, 038A, 038B, 038C, 038D, 038E, 046N, 046P, 072G, 073G, 078G, 162 and 164 have been added.
4. In Section 51.0 (Appendix R), Position Title Code 353 was added.

**Special Instructions for OMH Funded and/or Certified Service Providers (continued):**

5. Section 59.0 (Appendix Z) was modified to include a URL for spending plan guidelines under "OMH Policy Statement: In-Contract/Out-of-Contract Reporting."
6. Section 63.0 (Appendix DD) has been revised.
7. Funding formerly referred to as Non-COPS is now known as Level II COPS.

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

1. In Sections 16.0 (CFR-4), 17.0 (CFR-4A) and 21.0 (DMH-1), modifications were made to the narrative under letter "c" of the Program Code Index.
2. In Section 40.0 (Appendix G):
  - Program Codes 0080, 0212, 0213, 0222, 0400, 1670, 3091, 3190, 7090 and 7091 have been deleted.  
**Notes:**
    1. Expenses and revenue that were reported in Program Code 0222 (Other Service Coordination) must now be reported in Program Code 0229 (Medicaid Service Coordination).
    2. Expenses that were reported in Program Code 3091 (VOICF/DD School District Contract - not operated by the service operator) must now be reported in CFR-1, line 68c only. The associated revenue must now be reported as Medicaid in the related ICF/DD program.
    3. Expenses that were reported in Program Code 7090 or 7091 (VOICF/DD Day Services) must now be reported in CFR-1, line 68d only. The associated revenue must now be reported as Medicaid in the related ICF/DD program.
  - Modifications have been made to the descriptions of Program Codes 0060, 0070, 0090, 0150, 0190, 0229, 0234, 0360, 0370, 0380, 0390, 0411, 0414, 0610, 0630, 0810, 1090, 3090, 6090 and 6091 and to the titles of Program Codes 0190, 0234 and 0630.
3. In Section 47.0 (Appendix N):
  - Funding Source Codes 187 (HCE II), 505 (2006/2007 COLA) and 515 (2007/2008 COLA) were added.
  - Funding Source Codes 008, 015, 057, 079 and 151 were deleted.
  - The titles of Funding Source Codes 080, 089 and 188 were modified.
4. Schedules CFR-1 and OMRDD-1 have been modified:
  - Informational Only lines 68c and 68d have been added to CFR-1.
  - OMRDD-1 has additional blacked out purchase lines for certain service types and the description for some of the service types has been revised.
5. In approved CFRS software, schedule OMRDD-4, line 22, has an additional predefined entry.

**Special Instructions for SED Funded Service Providers**

1. In Section 15.0 (CFR-3), line 63's instructions have been modified.
2. In Section 32.0 (SED-1), modifications were made to the General Rules for Completing Schedule SED-1.
3. In Section 51.0 (Appendix R), Position Title Codes 254, 301, 305, 309, 312, 344, 350 and 400 are not valid for SED.
4. Programs 9800 – 9810: Ratio value is not required to be applied to these programs. Ratio value may be applied but providers are also permitted to enter an amount of agency administration other than that determined via ratio value or enter no agency administration costs.

**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 8.11 of the CFR manual or refer to the CFR Resources listed on page 8.13 of the CFR Manual.

Sincerely,

Warren D. Moessner, Jr.  
Chairperson  
CFR Interagency Committee

**Attachment**

cc: Don Berryann (OMH)  
Carlene Coons (OMRDD)  
Peter LaPan (SED)