



New York State Consolidated Fiscal Reporting Interagency Committee

June 8, 2006

Dear Fiscal Officer:

The Consolidated Fiscal Reporting (CFR) manual and forms for the July 1, 2005 to June 30, 2006 reporting period are now available. A summary of notable changes to the 2005/2006 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 2006/2007 reporting period.

A list of vendors expected to be approved to provide 2005/2006 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 2005/2006 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.

Acquisition of Approved CFRS Software

Service providers who will use NYS-issued CFRS software to prepare their CFR are expected to download the software via the Internet. When the NYS-issued CFRS software is approved, it will be available for download at <https://www.omh.state.ny.us/omhweb/cfr/app/default.asp>. Upon approval, Sandpiper CFRS software for 2005/2006 will continue to be acquired via the same method as in prior periods.

2005/2006 CFR Due Date(s) and Requests for Extensions

The due date of the 2005/2006 CFR is November 1, 2006. 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, 2006 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. **(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 and Third Party Reimbursement: (518) 485-2207 Financial and Emergency Management (518) 457-3562 Homepage: http://www.oasas.state.ny.us E-mail: CFRS@oasas.state.ny.us</p>

<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 completed 2005/2006 CFR electronically via the Internet. Service providers will access the webpage at <https://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

The revised CFR-ii and CFR-iiA for the period of July 1, 2005 to June 30, 2006 are the product of a resolution reached between the Consolidated Fiscal Reporting Interagency Committee and the New York State Society of Certified Public Accountants (NYSSCPA) regarding acceptable opinion language for these schedules. NYSSCPA has sanctioned the use of these schedules and verified that they are in compliance with professional standards.

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 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 and Emergency Management 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 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 Funding Summary (CQR-2)
- 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 2005/2006:

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.

- Section 3.0 (Reporting Periods) has been modified for clarity purposes.
- Section 5.0 (Software) has been modified to include the new feature of NYS issued software that allows a single version to be used for current and back reporting periods.
- Section 11.0 (CFR-ii/CFR-iiA – Accountant's Report) of the CFR Manual and the corresponding schedules have been revised to agree with the resolution between the Consolidated Fiscal Reporting Interagency Committee and the New York State Society of Certified Public Accountants (NYSSCPA).
- Sections 16.0 and 17.0 (Schedules CFR-4 and CFR-4A) now have a total hours worked field.
- Section 35.0 (Appendix B) has been expanded.
- In Section 51.0 (Appendix R), the narrative descriptions for title codes 324, 325 and 344 have been modified.
- 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. In Section 8.0 (General Instructions), the Claims Unit point of contact phone number was updated.

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

3. In Section 38.0 (Appendix E):

- Program code 8930 has changed to 0893
- Program codes 0710 and 0720 were deleted.
- Modifications have been made to the description for program codes 0507, 2790 and 3001.
- Program code 5550 was added

Special Instructions for OMH Funded and/or Certified Service Providers

1. Section 39.0 (Appendix F) has been modified to conform to reflect changes in the inventory of valid program codes.
2. Funding source codes 039V, 122L, 180F and 200C have been added to Section 47 (Appendix N).
3. In Section 22.0 (DMH-2), the specific list of items to be detailed on line 17 for OMH has been modified.
4. The list of OMH programs exempt from agency administration has been modified to conform with the updates to the list of valid OMH program codes. See Section 15.0 (CFR-3).

Special Instructions for OMRDD Funded and/or Certified Service Providers

1. In Section 4.0 (Due Dates), the description of due dates for preliminary claims for OMRDD July – June filers has been revised.
2. In Section 40.0 (Appendix G):
 - Program codes 0217, 0218 and 0412 have been deleted.
 - Modifications have been made to the description of program code 4090 and to the titles of program codes 0090, 0100, 0101, 0212, 0213, 0360, 0411, 0630, 0810, 1090, 1220, 2190 and 2220.
 - Program codes 0223, 0224, 0225, 0226 and 0227 have been added.
3. Funding source code 188 has been added to Section 47 (Appendix N).
4. Schedule OMRDD-2 has been modified.
5. Instructions for reporting the Health Care Enhancement funds in the Consolidated Fiscal Report are attached to this transmittal letter.

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 Section 41.0 (Appendix H).
3. In Section 13.0 (CFR-1), line 13's instructions have been modified.

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,

Don Berryann
Chairperson
CFR Interagency Committee

Attachment

cc: Carlene Coons (OMRDD)
Peter LaPan (SED)
Warren D. Moessner, Jr. (OASAS)