



New York State Consolidated Fiscal Reporting Interagency Committee

October 16, 2007

Dear Fiscal Officer:

The Consolidated Fiscal Reporting (CFR) manual and forms for the January 1, 2007 to December 31, 2007 reporting period are now available. A summary of notable changes to the Calendar Year 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. 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 2007 reporting period. The New York State Office of Mental Health is the sole vendor for the Calendar Year 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 Calendar Year 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 the certifying/funding State Agencies.

Calendar Year 2007 CFR Due Date(s) and Requests for Extensions

The due date of the Calendar Year 2007 CFR is May 1, 2008. A thirty-day extension will be granted to providers who complete and submit the attached Pre-Approved 30-Day Extension Request form by May 1, 2008 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

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, 7th Floor Albany, NY 12229</p> <p>CBFM – CFR Unit: (518) 473-3572 CBFM Group: (518) 473-7885</p> <p>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</p> <p>OMRDD Only: CFR Processing Unit: (518) 402-4275 Claims: (518) 402-4321</p> <p>Homepage: http://www.omr.state.ny.us</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: http://www.oasas.state.ny.us E-mail: CFRS@oasas.state.ny.us</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: 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 Calendar Year 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 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 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 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.

Significant Changes to the CFR Manual, Software and/or Forms for Calendar Year 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 4.0 (Due Dates) was expanded to include information for OASAS providers.
- Section 5.0 (Software) was expanded to include the OMH CFRS software webpage.
- Section 6 is now known as Financial Statements and Federal Audit Requirements. It includes language regarding the A-133 audit in addition to the financial statement wording.
- Section 9 is now known as Getting Started. It includes Frequently Asked Questions and Getting Started with NYS CFRS Software.
- At the beginning of Sections 10.0 through 33.0, a NYS CFRS Software Note was added stating that the agency and/or program/sites must be defined in the software prior to data entry.
- In Section 10.0 (CFR-i), the Federal Employer Identification Number is now required for all providers.
- In Section 13.0 (CFR-1 - Program/Site Data):
 1. The narrative descriptions of lines 15, 69 and 101 have been modified.
 2. A narrative description has been added to the beginning of the Revenue and GAAP Adjustment to Revenue sections.
- In Section 21.0 (DMH-1 – Program Fiscal Summary):
 1. The narrative description of line 15 has been modified.
 2. The narrative description under Abbreviated CFR Filers on line 18 has been modified.
 3. A narrative description has been added to the beginning of the Revenue and GAAP Adjustment to Revenue sections.
- 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 descriptions of lines 14 and 36 have been modified.

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

- Section 34.0 (Appendix A) has been expanded to include Long-Term Sheltered Employment (LTSE).
- 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 51.0 (Position Title Codes):
 1. The names of the following Position Title Codes have been modified: 207, 254, 267, 305, 349, 352, 501, 502, 505, 516, 520, 521, 605, 614, 620, 621 and 704.
 2. The following Teacher Position Title Codes were added: 269, 270, 271, 272, 273 and 274.
 3. The definitions of the following Position Title Codes were modified: 222, 232, 318, 322, 323 and 332.
- Section 52.0 (Appendix S) was updated to include five (5) additional federal grants.
- In Section 57.0 (Appendix X), HIM-15 is now known as PRM-15.
- In the approved CFRS software:
 1. The Chief Executive Officer's and the contact person's courtesy title must be indicated on CFR-i.
 2. The predefined entries on line 40, CFR-1, have been modified.
 3. Line 17 in CFR-3, has the predefined entry, "Data Processing."
 4. 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. 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.
2. 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 26.0 (OMH-2), page 26.1 was modified to clarify Medicaid units of service provided and Medicaid billing.
2. In Section 39.0 (Appendix F):
 - Program Codes 1410 and 1420 were added.
 - The description of Program Code 0860 was modified.
 - Program Codes 2780 and 2790 were deleted.
3. In Section 47.0 (Appendix N), Funding Source Codes 038F, 038G, 038H, 038I, 105 and 105A were 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, 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.
 - Modifications have been made to the units of service descriptions for Program Codes 0200, 0223, 0224, 0227, 0670, 6090 and 6091.
3. In Section 47.0 (Appendix N):
 - Funding Source Codes 187 (HCE II) and 515 (2007/2008 COLA) were added.
 - The titles of Funding Source Codes 080 and 089 were modified.
 - Funding Source Codes 008, 015, 057, 079, 151, 188 and 505 were deleted.
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; the description for some of the service types has been revised; prescription drugs can now be reported in column 3 (and therefore, in column 4).
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 32.0 (SED-1), modifications were made to the General Rules for Completing Schedule SED-1.
2. In Section 51.0 (Appendix R):
 - Position Title Codes 254, 301, 305, 309, 312, 319, 320, 343, 344, 350, 400, 509 and 510 are not valid for SED.
 - Position Title Codes 255 and 257 were added.
 - The name of Position Title Code 263 was modified.
 - Position Title Codes 221, 261 and 262 were deleted.
3. 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)