



New York State Consolidated Fiscal Reporting Interagency Committee

October 27, 2006

Dear Fiscal Officer:

The Consolidated Fiscal Reporting (CFR) manual and forms for the January 1, 2006 to December 31, 2006 reporting period are now available. A summary of notable changes to the Calendar Year 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 Calendar Year 2006 reporting period.

A list of vendors expected to be approved to provide Calendar Year 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 Calendar Year 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/cfrsweb/default.asp>. Upon approval, Sandpiper CFRS software for Calendar Year 2006 will continue to be acquired via the same method as in prior periods.

Calendar Year 2006 CFR Due Date(s) and Requests for Extensions

The due date of the Calendar Year 2006 CFR is May 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 May 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. **(Note: Submit extension requests only to the State Agencies that fund and/or certify your agency's programs.)**

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 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>

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

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

Submission of the CFR Document

Service providers are expected to submit their completed 2006 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

The revised CFR-ii and CFR-iiA for the period of January 1, 2006 to December 31, 2006 are the product of a resolution reached between the Consolidated Fiscal Reporting Interagency Committee, the American Institute of Certified Public Accountants (AICPA) 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:

- 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.

Changes to the CFR Manual and/or Forms for Calendar Year 2006:

Sections 1.0 through 33.0 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 9.0 (Frequently Asked Questions) has been expanded to introduce the MHPD process for OMH users.
- 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, the American Institute of Certified Public Accountants (AICPA) and the New York State Society of Certified Public Accountants (NYSSCPA).
- In Section 13.0 (CFR-1 - Program/Site Data), the narrative description of line 22 has been modified.
- In the approved CFRS software, the predefined entries on line 40 in Section 13.0 (CFR-1-Program/Site Data) have been modified. Line 17 in Section 15.0 (CFR-3– Agency Administration) has a predefined entry.
- In Section 15.0 (CFR-3 – Agency Administration), the narrative description of line 9 has been modified.
- 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 (Appendix R), the narrative descriptions for title codes 324, 325 and 344 have been modified.

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 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 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 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 8.0 (General Instructions), the Claims Unit point of contact phone number was updated.
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.

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 including the addition of program code 0790.
2. In Section 22.0 (DMH-2), the specific list of items to be detailed on line 17 for OMH has been modified.
3. 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).
4. Funding Source Codes 031G, 038, 038A, 038B, 038C, 038D, 038E, 039V, 046N, 046P, 072G, 073G, 078G, 122L, 162 and 164 have been added to Section 47.0 (Appendix N).

Special Instructions for OMRDD Funded and/or Certified Service Providers

1. In Section 31.1 (OMRDD-4): line 22 (Other OTPS) has a predefined entry in the approved CRS software.
2. In Section 40.0 (Appendix G):
 - Program codes 0212, 0213 and 0412 have been deleted.
 - Modifications have been made to the description of program codes 0234, 0411 and 4090 and to the titles of program codes 0090, 0100, 0101, 0234, 0360, 0411, 0630, 0810, 1090, 1220, 2190 and 2220.
 - Program codes 0223, 0224, 0225, 0226 and 0227 have been added.

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

3. Funding Source Codes 188 and 505 have been added to Section 47.0 (Appendix N).
4. Schedules OMRDD-1 and OMRDD-2 have been modified.

Special Instructions for SED Funded Service Providers

1. In Section 13.0 (CFR-1), line 13's instructions have been modified.
2. In Section 15.0 (CFR-3), line 63's instructions have been modified.
3. Programs 9800 – 9810 are no longer exempt from ratio value.

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)