



New York State Consolidated Fiscal Reporting Interagency Committee

October 24, 2008

Dear Fiscal Officer:

The Consolidated Fiscal Reporting (CFR) manual and forms for the January 1, 2008 to December 31, 2008 reporting period are now available. *A summary of notable changes to the Calendar Year 2008 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. 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 2008 reporting period. The New York State Office of Mental Health is the sole vendor for the Calendar Year 2008 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 2008 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 2008 CFR Due Date(s) and Requests for Extensions

The due date of the Calendar Year 2008 CFR is May 1, 2009. 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, 2009 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.

NYS Office of Mental Health (OMH) 44 Holland Avenue, 7 th 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 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 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
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Significant Changes to the CFR Manual, Software and/or Forms for Calendar Year 2008:

Sections 4, 5 and 8 through 18 of the CFR Manual have been revised for clarity purposes and for inclusion of CFRS software information. As some or all of these sections are applicable to all CFR filing entities, it is recommended that all agency staff completing the CFR read the applicable sections prior to completing their CFR. The following bullets list some of the more significant changes to these and other sections.

- Frequently Asked Questions are now included in Section 8 (General Instructions).
- In Section 15 (CFR-3 – Agency Administration), the description of line 16 (Insurance-General) was modified to include specific reporting instructions for OASAS, OMH, OMRDD and/or SED filers.
- Section 48 (Appendix O) no longer includes the listing of the AHA guidelines for estimated useful lives of depreciable assets. This listing is available from other sources. See Appendix O for further details.
- Schedule DMH-2A has been eliminated.
- In the approved CFRS software:
 - The Federal Employer Identification Number is now required for all providers (entered on the Provider Agency Definition screen).
 - The Federal Grants and State Grants lines in CFR-1 (lines 79 and 80), DMH-1 (lines 25 and 26) and DMH-2 (lines 24 and 25) now have several predefined entries. These entries are also delineated in the appropriate sections of the CFR Manual.

Special Instructions for OASAS Funded and/or Certified Service Providers

1. Schedule DMH-2A is no longer required.
2. The following program codes were added to Section 38 (Appendix E)
 - Program Code 3270 (NY NY III: Post-Treatment Housing)
 - Program Code 3370 (NY NY III: Housing for Persons at Risk for Homelessness)
3. In Appendix N:
 - Funding Source Codes 021 and 029 are no longer valid for OASAS providers.
 - Funding Source Codes 003, 011, 025 and 026 were deleted.

Special Instructions for OMH Funded and/or Certified Service Providers

1. In Section 13 (CFR-1) and other appropriate sections the Program Code Index was modified to include special instructions for those providers who operate the same program type in multiple counties or boroughs.
2. In Section 39 (Appendix F):
 - Program Code 0880 will not be valid for reporting periods beginning 07/01/08 and later.
 - Program Code 1960 (Homeless Placement Services - Non-Licensed Program) was added.

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

3. In Section 47 (Appendix N):

- The following OMH Only Funding Source Codes were added:
 - 038M - NASW-NY Training and Education for providers dealing with Veterans
 - 038N - Health Care Coverage for Direct Care Workers
 - 038O - Ohel Children and Family Services
 - 541 - Managed Care Demonstration Programs
- The following OMH Only Funding Source Codes were deleted: 140E, 140G, 140M, 140N, 140Q, 140R, 140S, 140T, 140U, 140V, 140X

4. In Section 51 (Appendix R), Position Title Code 354 (Crisis Prevention Specialist – OMH RTF Only) was added.

Special Instructions for OMRDD Funded and/or Certified Service Providers

1. All OMRDD service providers are now expected to submit their CFR via the Internet.

2. Schedule DMH-2A is no longer required.

3. In Section 40 (Appendix G):

- The following program codes were added:
 - 0055 (Community Residence Part 671 Supervised)
 - 1055 (Community Residence Part 671 Supportive)
- The following program codes were deleted:
 - 0053 (Community Residence Part 671 Supervised - Residential Habilitation)
 - 0054 (Community Residence Part 671 Supervised - Room and Board)
 - 1053 (Community Residence Part 671 Supportive - Residential Habilitation)
 - 1054 (Community Residence Part 671 Supportive - Room and Board)

Notes for Appendix G:

- Expenses and revenues that were reported in Program Codes 0053 and 0054 must now be aggregated and reported in Program Code 0055. Site specific reporting is required.
- Expenses and revenues that were reported in Program Codes 1053 and 1054 must now be aggregated and reported in Program Code 1055. Program type reporting is required.

4. In Section 47 (Appendix N):

- The following funding source codes were added:
 - 186 (Health Care Enhancement III)
 - 520 (COLA – 2008/2009 3.2%)
- Funding Source Codes 187 and 515 were deleted.

5. The "straight line method" of depreciation must be used for all classes of assets funded by OMRDD. See Appendix O.

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

6. Schedule OMRDD-1 had several modifications to the Pharmacy Services section.
7. Schedule OMRDD-2 was modified to reflect the deletion of lines 19, 32, 33 and 34. Please note that gloves, disposable underpads, adult disposable diapers and toddler disposable diapers are now included on the revised schedule, OMRDD-1.

Special Instructions for SED Funded Service Providers

1. Teacher Certification Grants are to be reported under Program Code 9803 (see Section 8, General Instructions).
2. In Section 41 (SED Program Types):
 - Modified the Program Codes for Federal Grants
 - Added Program Code 9803 (Teacher Certification Grant)
3. In Section 51 (Appendix R), Position Title Codes 319 and 320 are valid for only Program Code 9190.
4. Schedule CFR-1, line 87 is now used to report the revenue received from the Excessive Teacher Turnover Prevention Grants.
5. Schedule SED-1 has been modified to include additional classroom ratios, number of classrooms and student FTE.

Submission of the CFR Document

Service providers are expected to submit their completed Calendar Year 2008 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 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 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 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 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,

A handwritten signature in cursive script that reads "Peter M. LaPan".

Peter LaPan (SED)
Chairperson
CFR Interagency Committee

Attachment

cc: Warren D. Moessner, Jr. (OASAS)
Don Berryann (OMH)
Carlene Coons (OMRDD)