



New York State Consolidated Fiscal Reporting Interagency Committee

June 2, 2008

Dear Fiscal Officer:

The Consolidated Fiscal Reporting (CFR) manual and forms for the July 1, 2007 to June 30, 2008 reporting period are now available. *A summary of notable changes to the 2007/2008 CFR manual as well as State Agency specific special information can be found on pages 3, 4 and 5 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 2007/2008 reporting period. The New York State Office of Mental Health is the sole vendor for the 2007/2008 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 2007/2008 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).

2007/2008 CFR Due Date(s) and Requests for Extensions

The due date of the 2007/2008 CFR is November 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 November 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.

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
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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
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NYS Education Department (SED) Rate Setting Unit Room 304 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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Submission of the CFR Document

Service providers are expected to submit their completed 2007/2008 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, 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 2007/2008:

Sections 5 and 9 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.

- Section 4 (Due Dates) was expanded to include information for OASAS providers.
- Section 5 (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 through 33, a NYS CFRS Software Note was added stating that, among other things, the agency and/or program/sites must be defined in the software prior to data entry.
- In Section 13 (CFR-1 - Program/Site Data), the narrative descriptions of lines 15, 78 and 101 have been modified.
- 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.
- In Section 22 (DMH-2 – Aid to Localities/Direct Contract Summary), the narrative description of line 36 has been modified.
- 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.
- In Section 51 (Position Title Codes):
 1. The names of the following Position Title Codes have been modified: 207, 254 and 267.
 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.

Significant Changes to the CFR Manual, Software and/or Forms for 2007/2008 (continued):

- Section 52 (Appendix S) was updated to include five (5) additional federal grants.
- In Section 57 (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 Federal Employer Identification Number is now required for all providers (entered on the Provider Agency Definition screen).

Special Instructions for OASAS Funded and/or Certified Service Providers

- In Section 38 (Appendix E) Program Codes 3270 (NY NY III: Post-Treatment Housing) and 3370 (NY NY III: Housing for Persons at Risk for Homelessness) were added.

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 26 (OMH-2), page 26.1 was modified to clarify Medicaid units of service provided and Medicaid billing.
3. In Section 39 (Appendix F):
 - Program Codes 1410, 1420 and 1960 were added.
 - Program Codes 2780 and 2790 were deleted.
4. In Section 47 (Appendix N), Funding Source Codes 038F, 038G, 038H, 038I, 105 and 105A were added.
5. 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. In Section 40 (Appendix G):
 - The following program codes were added:
 1. 0055 (Community Residence Part 671 Supervised)
 2. 1055 (Community Residence Part 671 Supportive)
 3. 0780 (NYC Housing Resource Consortium)
 - The following program codes were deleted:
 1. 0053 (Community Residence Part 671 Supervised - Residential Habilitation)
 2. 0054 (Community Residence Part 671 Supervised - Room and Board)
 3. 1053 (Community Residence Part 671 Supportive - Residential Habilitation)
 4. 1054 (Community Residence Part 671 Supportive - Room and Board)

Special Instructions for OMRDD Funded and/or Certified Service Providers (continued):**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.
- 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 (Appendix N):
 - The titles of Funding Source Codes 080 and 089 were modified.
 - The following funding source codes were added:
 1. 186 (Health Care Enhancement III)
 2. 520 (COLA – 2008/2009 3.2%)
 3. 530 (NYC Housing Resource Consortium) was added.
 - Funding Source Codes 187, 188, 505 and 515 were deleted.
 4. The "straight line method" of depreciation must be used for all classes of assets funded by OMRDD. See Appendix O.
 5. Schedule OMRDD-1 had several modifications to the Pharmacy Services section.
 6. Schedule OMRDD-2 was modified to include 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. In Section 8 (General Instructions):
 - Teacher Certification Grants are to be reported under Program Code 9803.
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 343, 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 319 and 320 are valid for only Program Code 9190.
 - Position Title Codes 221, 261 and 262 were deleted.
4. Schedule SED-1 has been modified to include additional classroom ratios, number of classrooms and student FTE.

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,

Peter LaPan
Chairperson
CFR Interagency Committee

Attachment

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