



New York State Consolidated Fiscal Reporting Interagency Committee

October 2009

Dear Fiscal Officer:

The Consolidated Fiscal Reporting (CFR) manual and forms for the January 1, 2009 to December 31, 2009 reporting period are now available. *A summary of notable changes to the Calendar Year 2009 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.

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 2009 reporting period. The New York State Office of Mental Health is the sole vendor for the Calendar Year 2009 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 2009 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 2009 CFR Due Date(s) and Requests for Extensions

The due date of the Calendar Year 2009 CFR is May 1, 2010. 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, 2010 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><u>NYS Office of Alcoholism and Substance Abuse Services (OASAS)</u> 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</p>

<p><u>NYS Office of Mental Health (OMH)</u> 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</p>
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<p><u>NYS Office of Mental Retardation and Developmental Disabilities (OMRDD)</u> 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>

<p><u>NYS Education Department (SED)</u> 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</p>
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Significant Changes to the CFR Manual, Software and/or Forms for Calendar Year 2009:

NOTE: *The depreciation threshold has increased from \$1,000 to \$5,000. Assets acquired prior to January 1, 2009 should continue to be capitalized using the depreciation guidelines in effect at the time of purchase. Please refer to Appendix O of the CFR Manual for additional information.*

Schedule CFR-1 now includes lines 7a and 7b: 7a is the Medicaid Provider Agreement Number (formerly line 7); 7b is the new line (National Provider ID Number). All providers are encouraged to provide both numbers when applicable. Please refer to the CFR Manual for the specific line descriptions.

- With the elimination of schedule DMH-2A (effective with the 2008 CFR), Sections 23 through 27 have been renamed; i.e. DMH-3 (formerly Section 24) has moved up to Section 23; OMH-1 (formerly Section 25) has moved up to Section 24, etc. Section 27 contains the instructions for the new OMH schedule, OMH-4. From Section 28 (OMRDD-1) forward remains the same.
- In Section 51 (Position Titles and Codes), Position Title Codes 505 (Program Administration Office Worker) and 605 (Agency Administration Office Worker) were modified.
- In the approved CFRS software:
 - The service provider's Chief Executive Officer's e-mail address is now required (entered on the CFR-i screen).
 - CFR-6, column 9 (Other Benefits) is now completed through the use of a worksheet in CFRS software.

Special Instructions for OASAS Funded and/or Certified Service Providers

1. In Section 38 (Appendix E):

- The following program codes were added:
 - 3100 (Prevention Resource Centers)
 - 3470 (Permanent Supported Housing)
 - 4045 (Specialized Services Substance Abuse Programs)
 - The following program codes were deleted:
0407, 0505, 0940, 0970, 0975, 3540, 3548, and 5060
 - The following program codes were moved between service types:
 - 0830 (from Prevention to Program Support)
 - 0890 (from Program Support to Treatment Support)
 - 3551 (from Inpatient to Residential)
2. For estimated claims only, schedules CFR-iii and DMH-3 are no longer required to be submitted to the OASAS claims unit. See the table on page 4.2 (Due Dates) of the CFR Manual for details.
3. The fax number used to submit the Pre-Approved 30-Day Extension Request Form has changed. See the form for details.

Special Instructions for OMH Funded and/or Certified Service Providers

1. OMH-4 (Units of Service By Payor By Program/Site) is a new schedule. This schedule must be completed for each OMH licensed Clinic Treatment program reported on the CFR. Clinic Treatment program providers who do not complete this schedule may not be eligible for uncompensated care pool funding. **For calendar 2009, this form will be completed with data for the 07/01/09 to 12/31/09 period only.** See Section 27 of the CFR Manual for additional information.

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

2. Section 13 (CFR-1), line 40, now includes the predefined entry, Service Dollars.
3. In Section 36 (Appendix C), the descriptions of County 63 and County 64 were revised.
4. In Section 39 (Appendix F):
 - Added Program Code 6110, Community Residence for Eating Disorder Integrated Treatment Program (CREDIT)
 - The name and description of program code 0610 was modified.
 - The unit of service measurement for programs 6340, 7340 and 8340 was modified.
 - The unit of service measurement for program 1310 has changed beginning with the reporting period starting 01/01/09. See the note in the program description for details.
5. In Section 47 (Appendix N):
 - The following OMH Only Funding Source Codes were added:
 - 042 - Federal Medicaid Infrastructure Grant
 - 540 - Co-Occurring Disorders
 - The following OMH Only Funding Source Codes were deleted:
 - 084A (General – Adult)
 - 084B (Children and Families)
 - 084C (Flexible Funding)
6. In Section 51 (Appendix R), Position Title Code 266, Peer Specialist, was added.
7. Section 63 (Appendix DD) has been updated.
8. On schedules OMH-1 and OMH-2, the reporting of units of service for Continuing Day Treatment has moved from lines 1 through 4 to lines 12 through 15.

Special Instructions for OMRDD Funded and/or Certified Service Providers

If your agency operated a program that was converted to an HCBS Waiver program or if your Medicaid, Mirrored Services or OPTS funding has increased, please be aware that your CFR reporting requirements may have changed. For example: if your agency filed an Abbreviated CFR prior to the conversion, you will now be required to complete a Full CFR; if your combined Medicaid, Mirrored Services or OPTS funding now exceeds \$250,000, you must have your CFR certified by a certified public accountant. Please refer to Section 2 of the CFR Manual to determine the type of CFR your agency is required to submit.

The following lists the significant changes for OMRDD providers:

1. Food stamp revenue should now be reported on CFR-1, line 82 (Food Stamps). All purchases made using food stamp revenue should be reported on CFR-1, line 21 (Food).
2. In Section 40 (Appendix G):
 - These Program Codes were added:
 - 0236 (HCBS Residential Habilitation, At Home)
NOTE: Use Program Code 0219 for Pre 2/1/09 services.
Use Program Code 0236 for services on or after 2/1/09.
 - 0417 (Portal)

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

- Program Code 0227 (HCBS Prevocational Services) requires To/From Prevocational transportation expense and revenue to be reported in the same manner as the Day Treatment (0200, 0202) and HCBS Day Habilitation (0223 through 0226) To/From transportation expense and revenue. See the HCBS Prevocational Services program description for details.
 - For Program Code 0233 (HCBS Freestanding Respite), the site's Operating Certificate Number must now be used as the program site identification number.
 - The name and definition of program codes 0100, 0101 and 0610 were modified.
3. In Section 47 (Appendix N):
- Funding Source Code 185 (Health Care Adjustment IV & V) was added.
 - Funding Source Codes 186 and 520 were deleted.
4. In the CFRS software, OMRDD-4, line 22 (Other) now has the predefined entry "All Items <\$1,000 Each."

Special Instructions for SED Funded Service Providers

1. In Section 51 (Appendix R):
- The following SED Only Position Title Codes were added:
 - 238 (IEP Coordinator)
 - 518 (Supervising Teacher)
 - The definitions for Position Title Codes 215, 237, 243 and 511 were modified.
 - The names of Position Title Codes 237 and 243 were modified.
2. Schedule SED-1 now includes line number 115 (Actual SEIS or SEIT Units Provided). See Section 32 for reporting instructions.

Submission of the CFR Document

Service providers are expected to submit their completed Calendar Year 2009 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,



Carlene Coons (OMRDD)
Chairperson
CFR Interagency Committee

Attachment

cc: Peter LaPan (SED)

Warren D. Moessner, Jr. (OASAS)

Don Berryann (OMH)