



New York State Consolidated Fiscal Reporting Interagency Committee

June 2010

Dear Fiscal Officer:

The Consolidated Fiscal Reporting (CFR) Manual and forms for the July 1, 2009 to June 30, 2010 reporting period are now available. *A summary of notable changes to the 2009/2010 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 2009/2010 reporting period. The New York State Office of Mental Health is the sole vendor for the 2009/2010 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 2009/2010 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).

2009/2010 CFR Due Date(s) and Requests for Extensions

The due date of the 2009/2010 CFR is November 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 November 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.

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 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 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

Significant Changes to the CFR Manual, Software and/or Forms for 2009/2010:

NOTE: *Appendix AA (Audit Guidelines) has been substantially rewritten in conjunction with the New York State Society of Certified Public Accountants (NYSSCPA). The audit procedures have been revised. Practitioners must review these guidelines prior to certification of the CFR.*

Additional schedules are now required to be certified by the CPA: CFR-6, Section 3 and schedules OMH-4 and SED-4 are now included in the certification statement on schedules CFR-ii and CFR-iiA.

The depreciation threshold has increased from \$1,000 to \$5,000. Assets acquired prior to June 30, 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.
- Frequently Asked Questions (Section 8) has been expanded.
- On CFR-6, the amounts and/or criteria in Sections 3 and 5 have been modified. See Section 19 for details.
- In the CFRS software, Metropolitan Commuter Mobility Tax was added as a predefined entry to CFR-1, line 40 and CFR-3, line 17.

Special Instructions for OASAS Funded and/or Certified Service Providers

1. In Section 38 (Appendix E):

- These program codes were added:
 - 0840 Criminal Justice Management
 - 3078 Shelter Plus Care Case Management
 - 3970 Recovery Community Centers
- These program codes were deleted:
 - 0830 Criminal Justice Intervention/DWI
 - 0893 Road to Recovery Supplemental Payments
 - 2020 Primary Care (Alcoholism Crisis Center
 - 2058 Enhanced Methadone Maintenance - Outpatient
 - 4071 Intake, Outreach & Referral Units
 - 4073 Support Services – Medical/Legal/Psychological
 - 4175 COSA (Children of Substance Abuse)
 - 4470 AIDS Resource

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

- A new Service Type, Recovery, was added. The Recovery Service Type includes the following programs:
 - 3070 Shelter Plus Care Housing
 - 3078 Shelter Plus Care Case Management
 - 3270 NY NY III. Post-Treatment Housing
 - 3370 NY NY III. Housing for Persons at Risk for Homelessness
 - 3470 Permanent Supported Housing
 - 3970 Recovery Community Centers
- The Units of Service definition for Program Code 4045, Specialized Services Substance Abuse Programs, has been modified.

Special Instructions for OMH Funded and/or Certified Service Providers

NOTE: 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. See Section 27 of the CFR Manual for additional information.

1. In Section 39 (Appendix F):
 - Added Program Codes:
 - 1980 (Home-Based Family Treatment Model)
 - 6110 Community Residence for Eating Disorder Integrated Treatment Program (CREDIT)
 - The name and description of program code 0610 (Recreation and/or Fitness) were modified.
 - The program and units of service descriptions were modified for program codes:
 - 0820 (Blended Case Management)
 - 1810 (Intensive Case Management)
 - 6810 (Supportive Case Management)
2. In Section 47 (Appendix N), these OMH Only Funding Source Codes were deleted: 010, 065, 066, 067, 068, 084A, 084B, 084C, 109, 109D, 110, 110A, 122H, 160A, 160B, 160C, 180, 180F and 500.
3. In Section 51 (Appendix R), Position Title Code 266, Peer Specialist, was added.
4. 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.
5. Representative Payee Services is a predefined entry for schedule CFR-1, line 40.

Special Instructions for OMRDD Funded and/or Certified Service Providers

NOTE: Due to recent OMRDD program conversions and changes to the reimbursement methodology for the Community Residence program, service providers should note the following:

- 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.

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

- HCA IV and V revenue received through retroactive price adjustments to the former program HCBS Residential Habilitation At Home (Program Code 0219), must be reported as a Prior Period Rate Adjustment (CFR-1, line 86) in the fee based program HCBS Residential Habilitation Service, At Home (Program Code 0236), in the July 1, 2009 through June 30, 2010 CFR.

- If your agency operates a Community Residence program, effective January 1, 2010, reimbursement for this program was rolled into the IRA price. Consequently, for the July 1, 2009 through December 31, 2009 period the Community Residence program must be reported on the CFR using the applicable Community Residence program code 0055 or 1055 and for the January 1, 2010 through June 30, 2010 period the Community Residence program must be reported on the CFR using the applicable IRA program code 0231 or 0232. See Appendix G of the CFR Manual for CFR reporting requirements for the IRA program.

The following lists the significant changes for OMRDD providers:

1. In Section 40 (Appendix G):
 - In the Day Treatment Free Standing program (0200), the criteria for units of service reporting has been modified to counting each half-day visit as 1 unit of service and each full-day visit as 1 unit of service. There are no half units of service.
 - 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.
 - Program Code 0417 (Portal) was added.
 - These program codes were deleted:
 - 0219 (HCBS Residential Habilitation, At Home Pre 2/1/09 Services)
 - 0780 (NYC Housing Resource Consortium)

2. In Section 47 (Appendix N):
 - Funding Source Code 185 (Health Care Adjustment IV & V) was added.
 - Funding Source Codes 186 and 530 were deleted.

3. In the CFRS software, Metropolitan Commuter Mobility Tax was added as a predefined entry to OMRDD-4, line 22.

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.

Submission of the CFR Document

Service providers are expected to submit their completed 2009/2010 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 a paper copy of the entire CFR along with an original signature State Aid Voucher (AC-1171) to the OMRDD Regional Office (NYCRO) or CFR schedules CFR-i, CFR-iii, DMH-2 and DMH-3 to their 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 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,



Don Berryann (OMH)
Chairperson
CFR Interagency Committee

Attachment

cc: Peter LaPan (SED)
Warren D. Moessner, Jr. (OASAS)
Carlene Coons (OMRDD)