

# FISCAL OFFICER TRAINING MANUAL

## CONSOLIDATED FISCAL REPORT (CFR)

### Business Process (what is it?)

The Consolidated Fiscal Report (CFR) is required to be completed by service providers receiving funding from any or all of the following New York State agencies: Office of Alcoholism and Substance Abuse Services (OASAS), Office of Mental Health (OMH), Office for People with Developmental Disabilities (OPWDD), and State Education Department (SED).

Service providers operating programs under the jurisdiction of one or more of these state agencies must file an annual CFR to document the expenses and revenues related to those programs. A single CFR is required from a service provider for each reporting period for which they are required to file. This single CFR includes all expenses and all revenues of the service provider. The CFR is used as both a year-end cost report and a year-end claiming document.

### Brief Description of Process: (how does it work?)

Each service provider must file a CFR submission. The type of submission is determined by the type of provider (Article 31 Free Standing Clinic or Article 28 Hospital Based Clinic), the programs operated, and the amount of state and federal funding received by the provider and the programs. Each CFR submission type (Full, Article 28 Abbreviated, Abbreviated, and Mini-Abbreviated) contains different combinations of schedules and has slightly different rules governing the methods of accounting used on those schedules.

The CFR is prepared by collecting program information including: program details, Expense detail, Revenue detail, Personal Services detail, Capital Equipment details, Units of Service and Persons Served detail, and other program information. It is recommended that collection and organization of expense, revenue and other required data into a format readily transferable into the CFRS software be done prior to the actual creation of the CFR document in the CFRS software. All service providers are expected to use CFR Interagency Committee approved NYS CFRS software to complete and submit the appropriate CFR document via the internet. (check OMH website for latest available version)

County contracted service provider have their CFR-i and CFR-iii schedules signed and then upload their CFR file electronically to the OMH CFRS website. At that time, service providers send copies of their CFR report with signed CFR-i & CFR-iii schedules to the County LGU for review and signature. The County LGU reviews the CFR document, communicates to the provider any revisions that are needed, and approves the CFR by signing the Schedule CFR-iii. Depending on the state agency, the service provider mails any other requirement materials to the NYS agency, see manual for details.

When any CFRS submissions are uploaded to the OMH CFRS website for submission, the data is saved in a data repository (database) and data is processed overnight and loaded into other NYS applications, Two such applications are ALFS and SABRS. The tools, ALFS for OMH and SABRS for OASAS, are utilized to manage funding, budgets, claims, and other information. At this time, only ALFS is accessible for County LGU staff for use and neither is available to local service providers. OPWDD has no such tool and, currently, there are no plans for any future application.

### Frequency:

The CFR is completed annually with the possibility of submitting revisions until final NYS closeout. The due date of the CFR is 120 days from the close of the fiscal year. A thirty-day extension will be granted to providers who electronically complete and submit the Pre-Approved 30-Day Extension Request by May 1, 2011. No response to this extension request is sent. Retain a copy for your files prior to submitting the completed form. The pre-approved extension does not apply to the required claiming schedules for all OASAS funded service providers. (Refer to Section 4.0 of the CFR Manual).

The link to the Pre-Approved 30-Day Extension Request form is available from the NYS Education Department at: [http://www.oms.nysed.gov/rsu/Manuals\\_Forms/Manuals/CFRManual/home.html](http://www.oms.nysed.gov/rsu/Manuals_Forms/Manuals/CFRManual/home.html)

**NOTE: A PAPER COPY OF THE EXTENSION FORM WILL NOT BE ACCEPTED BY ANY OF THE FUNDING STATE AGENCIES, ONLY ELECTRONIC FILING WILL BE ACCEPTED**

## **Instructions:**

### **LGU Splits:**

The County LGU Program (0890) is reported as one program on the Core schedules (CFR-1 – DMH-1) and gets split among the three state agencies OMH, OASAS and OPWDD on the Claim schedules (DMH-2 – DMH-3). The split is based on established percentages, which can be found in the CFR Manual Appendices. The percentage splits are also handled by the CFRS software for 0890 programs when transferring data from DMH-1 to DMH-2.

### **CFR Schedules:**

The CFR is divided into several sections, each with their own schedules. Depending on which type of CFR is filed, not every schedule may be required. Refer to the CFR Manual and Appendices for more detailed information about the CFR schedules.

<http://www.omh.ny.gov/omhweb/finance/main.htm>

### ***Signature Page Schedules:***

- **CFR-i: Agency Identification and Certification Statement** is used to report agency identifying data and serves as a certification statement by the service provider's chief executive officer attesting to the validity of the information contained in the document. This schedule is required for all CFR submissions.
- **CFR-ii / CFR-iiA: Accountant's Report** is required for most Full CFR filers and is signed by an accountant/auditor after an independent audit or compliance review of the required schedules.
- **CFR-iii: County/New York City Certification Statement** is required for Abbreviated, Article 28 Abbreviated, and Mini-Abbreviated CFRs. This schedule MAY be required for Full CFR Submissions. This schedule is only required of service provider receiving Aid to Localities funding (State Aid) from one (1) or more of the Department of Mental Hygiene (DMH) State Agencies. This schedule must be signed by the service provider's Chief Executive Officer (on left) or county LGU's Chief Fiscal Officer (in middle) and is signed by the county Director of Community Mental Health Services (on right) as the County certification statement.

### ***Core Schedules:***

- **CFR-1: Program/Site Data** is used to report Program Administration and Program/Site expenses and revenues for the designated reporting period on a program/site specific basis.
- **CFR-2: Agency Fiscal Summary** is used to capture total expenses and revenues that are attributable to the service provider as a whole and should tie to the service provider's financial statements.
- **CFR-3: Agency Administration** is used to report and allocate the administrative costs that are not directly related to specific programs/sites, but are attributable to the overall operation of the agency.
- **CFR-4 / CFR-4A: Personal Services** is used to report the hours worked, amounts paid, and the full time equivalents (FTE's) associated with each position title employed by the service provider.
- **CFR-4A: Contracted Direct Care and Clinical Personal Services** is used to report the amount paid to individuals/organizations that have contracted with the service provider to provide direct care and/or clinical personal services.
- **CFR-5: Transactions with Related Organizations/Individuals** is used to report all transactions, including compensation, between the reporting entity, its affiliates, principal owners, management and members of their immediate families and any other party with which the reporting entity may deal when one party has the ability to significantly influence management or operating policies of the other to the extent that one of the transacting parties might be prevented from fully pursuing its own separate interests.
- **CFR-6: Governing Board and Compensation Summary** is used to report compensation provided to board members, five highest paid employees and independent contractors, and to all employees whose earning exceed more than \$\$125,000 in annualized salary/contracted payments.
- **DMH-1: Program Fiscal Summary** is used to aggregate expenses, revenues, and units of service by State agency, program type and index for all the individual sites operated by the service provider.

### ***Claiming Schedules (also referred to as the Consolidated Claim Report or CCR):***

- **DMH-2: Aid to Localities/Direct Contract Summary** is used to report claiming expenses, revenues and deficit funding amounts by county, program type or contract number. The DMH-2 is the state aid claiming document for OMH, OASAS and OPWDD.

- **DMH-3: Aid to Localities and Direct Contracts Program Funding Source Summary** is used to list, by funding code and funding source, claimed expenses, revenues and deficit funding amounts by county, program type and contract number. A separate DMH-3 must be prepared for each State Agency and Local Governmental Unit (LGU) from which the service provider receives Aid to Localities funding either through direct contracts or indirectly through the LGU.

***Other Supplemental Schedules:***

- **OMH-1: Units of Service by Program/Site** must include all units of service and, depending on program type, either the weighted visits or service hours rendered by program/site.
- **OMH-2: Medicaid Units of Service by Program/Site** captures all Medicaid Units of Service and, depending on program type, either the weighted visits or service hours rendered by program/site.
- **OMH-3: Client Information** is used to capture the number of persons served by program/site.
- **OMH-4: Units of Service by Payor** is completed based upon date of service rendered and only for services provided during the reporting period. The OMH-4 is used for OMH licensed Clinic Treatment programs and is a requirement to participate in the Uncompensated Care Pool related to Clinic Restructuring. This schedule reports units of service by payer and any associated revenue.
- **OPWDD-1: ICF/DD Schedule of Services** is used to report services and supplies within ICF/DD programs.
- **OPWDD-2: ICF/DD Medical Supplies** is used to report medical supplies.
- **OPWDD-3: HUD Revenues and Expenses** is used to report all expenses and revenues associated with the Housing and Urban Development (HUD) funding.
- **OPWDD-4: Fringe Benefit Expense and Program Administration Expense Detail** is used to report detail of fringe benefit expense and program administration that have been reported on the CFR-1 for a list of programs.
- **SED-1: Program and Enrollment Data** is to be completed by all service providers requiring tuition rates from the NYS Education Dept. for school age and preschool programs.
- **SED-4: Related Service Capacity, Need and Productivity** is used to determine the capacity, need and productivity of related services for school age and preschool special education programs.

***Recommended Order of Completion:***

Generally the suggested order in which to complete the CFR schedules is as follows:

- CFR-4 / 4A
- CFR-1
- CFR-2
- CFR-3
- CFR-5
- CFR-6
- DMH-2
- DMH-3
- Any required supplemental schedules

Some fields on various schedules are populated from other schedules. This order allows for schedules to be populated appropriately from other schedules and makes the process as efficient as possible.

**CFR Submission:**

- Submission type is dependent on the type of program(s) operated by the service provider and the amount and type of funding received from the CFR state agencies. Refer to the submission matrices (Section 2 of the CFR manual) to determine the type of CFR submission required.
- Full CFR's must be certified by an independent certified public accountant with the exception of certain OASAS only service providers or OMH only service providers that meet the criteria as described in Section 2 of the CFR manual. County LGUs may submit any one of the following to meet certification requirements: Compliance Review, Schedule CFR-ii, CFR-iiA.
- General CFR Submission requirements:
  - All service providers are expected to use CFR Interagency Committee approved NYS CFRS software to complete and submit the appropriate CFR document via the internet.

- Signed and dated paper copies of the certification schedules (CFR-i, CFR-ii or CFR-iiA, and CFR-iii) must be sent to each applicable State Agency along with a copy of the service provider's certified financial statements. (CFR Unit)
- Signed and dated paper copies of the certification schedules (CFR-i and CFR-iii) must be sent directly to all certifying/funding State Agencies. (Budget and Claims Unit)
- The Document Control Number (DCN) on the certification schedules must match the DCN of the Internet submission.
- For mailing addresses, refer to Section 2 of the CFR manual.
- OASAS also requires a Preliminary (Estimated) claim submission to be submitted prior to the CFR due date. If the filing deadline is not met, there is no 30 day extension for OASAS claims.
- OPWDD requires that a paper copy of the CFR be submitted to NYS OPWDD.
- CFR document must be transmitted via the OMH website: <https://www.omh.ny.gov/omhweb/cfrsweb/default.asp>

### **CFR Recommendations and Tips:**

- Create a Master list of programs, program codes & indexes, site codes, and units of service method.
- The CFR-4 Personal Services schedule preparation is the most time consuming and important schedule. Most programs expenses are made up of 70% personal services and fringe benefits, thus every programs' overall makeup is driven by this analysis.
- An average Full CFR will take 40 – 60 hours to complete, Abbreviated 20-40 hours, Article 28 Abbreviated 20-40 hours, and Mini-Abbreviated, 1 – 10 hours.
- It is recommended to create worksheets of the CFR schedules in Excel and complete them before entering into the CFRS software. This helps efficiency, effectiveness, provides backup and auditors like electronic files for validation.
- Compare CFR submission to CBR submission, CBR program and/or fiscal revisions may be necessary.

### **Resources:**

1. Consolidated Fiscal Report Manuals and software are available at the following website:  
[http://www.oms.nysed.gov/rsu/Manuals\\_Forms/Manuals/CFRManual/home.html](http://www.oms.nysed.gov/rsu/Manuals_Forms/Manuals/CFRManual/home.html)
2. CFR Training is provided every year. Dates are usually available at 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.ny.gov/omhweb/finance/train.htm>.
3. CFRS Software training is also available through the NYS Helpdesk: 1-800-HELP-NYS
4. To receive notification of new version releases, known problems, and other information related to the CFR, please join CFRS Announcement Mailing List:<http://www.omh.ny.gov/omhweb/listserv/cfr.htm>

**Date: May 1, 2011**

**OMH Review: 12/29/10**

**OASAS Review: (none)**

**OPWDD Review: (none)**