Consolidated Fiscal Reporting System Interagency Committee

July 1, 2020 to June 30, 2021 CFR Training - Q & A	
Q#	**CFR Questions** / **Answer**

Q#	CFR Questions	Answer
1	Where can we find the program site ID information for a program?	Page 13.3 of the CFR Manual includes an explanation of the Program/Site Identification Number. This number varies by funding state agency and program type reporting. For additional guidance regarding the Program/Site Identification Number, contact your specific NYS agency representative.
2	Where can we find more details about the submission types?	The various CFR submission types: Full, Abbreviated, Article 28 Abbreviated and Mini-Abbreviated are discussed in detail in Section 2.0 of the CFR Manual.
3	When will version 37 of the CFR software be available for use?	The CFRS software for the July 1, 2020 - June 30, 2021 fiscal CFR reporting period was released in September 2021.
4	Can we submit financial statements and CFR certifications that have been copy protected by the CPA?	We prefer the financial statements and certifications be sent in a copyable format. However, we will accept copy protected documents as long as they are accessible for us to view and save.
5	Will a recording of this presentation be made available?	The July 1, 2020 to June 30, 2021 CFR Training webinars, as well as prior period webinars, can be found at OPWDD's Consolidated Fiscal Report Trainings playlist, if searching YouTube. https://www.youtube.com/playlist?list=PL_UpF-pfvejG588ahDBxfl-ZxA1zqKoEX
6	Is it recommended that we import last year's file for the creation of this year's CFR? Also, when importing data into the software, should we select the option of 'All Data' or 'Master data only'?	It is recommended that a provider import the "Master data only" from a prior version of the software to create a current year CFR report. The "Master data only" option imports Provider Agency and program/site data from all programs reported on the prior period CFR. In comparison, the "All Data" option transfers the Master data and all numerical data from the prior period CFR.
7	What are the requirements for the submission of certification pages including the CFR-ii/iia Independent Accountants Report for a revised CFR?	When a revised CFR is uploaded, a provider is required to submit revised certification schedules, complete with the new DCN, as follows: **OASAS**: A new CFR-i, CFR-ii/CFR-iiA, CFR-iii and CFR-iv are required. (Note: subsequent to a CFR-ii/CFR-iiA being received, OASAS will accept an Attestation reporting non-major changes, in lieu of additional CFR-ii/CFR-iiAs) **OMH, OPWDD, DOH and OCFS:** A new CFR-i is required **SED**: A new CFR-i and CFR-ii/CFR-iiA is required.
8	Should Provider Relief Fund payments be reported under Federal Grants on the CFR?	Provider Relief Fund payments are reported on the CFR on the Federal Grants line on schedules CFR-1, Line 79; DMH-1, Line 25; DMH-2, Line 24; and COVID-19/COVID-19S, line 64 as applicable.

Q#	CFR Questions	Answer
	July 1, 2020 to June 30, 2021 CFR Training - Q & A	
9	Where on the CFR do you report interest expense and interest revenue?	**Interest expense** is reported on the following schedules/lines, as applicable: • Interest-Working Capital: CFR-3, Line 12 • Interest-Vehicle: CFR-1, Line 46; CFR-2 - Column 9, Line 5; CFR-3, Line 23; DMH-1, Line 10; COVID-19/COVID-19S Line 31 • Mortgage/Capital Improvements Interest: CFR-1, Line 53; CFR-2 - Column 9, Line 6; CFR-3, Line 30; DMH-1, Line 11; DMH-2, Line 10; COVID-19/COVID-19S, Line 38 • Interest on Capital Indebtedness: CFR-1, Line 57; CFR-2 - Column 9, Line 6; CFR-3, Line 35; DMH-1, Line 11; DMH-2, Line 10; COVID-19/COVID-19S, Line 42 • MCFFA/DASNY Interest: CFR-1, Line 59; CFR-2 - Column 9, Line 6; DMH-1, Line 11; DMH-2, Line 10; COVID-19/COVID-19S, Line 44 **Interest earned** is reported on the following schedules/lines, as applicable: CFR-1, Line 85; CFR-2, Column 9, Line 10; DMH-1, Line 30; DMH-2, Line 29; COVID-19/COVID-19S, Line 69.
10	Where do you report receipt of appeals funds from a prior period?	In the July 1, 2020 – June 30, 2021 CFR Manual, the FAQ in Section 8.0, page 8.18 provides guidance for reporting prior period adjustments. For additional guidance contact the NYS Agency that authorizes the program. OMH providers should contact the OMH CFR Unit for determination on how to report the rate appeal on the CFR.
11	For programs without State Aid funding and/or Medicaid funding, do non-allowable costs need to be adjusted out?	All non-allowable costs must be adjusted out on the following schedules, as applicable: CFR-1, Line 66; CFR-2, Column 9, Line 8; CFR-3, Line 41; DMH-1, Line 13; DMH-2, Line 12; COVID-19, Line 51; and COVID-19S, Line 51. For OASAS programs only, also adjust out non-allowable expenses on the DMH-2, Lines 9 and 10.
12	What does OTPS stand for?	For reporting on the CFR, Other Than Personal Services (OTPS) are all expenses other than personal services, not including Equipment expense, Property expense and Administration expenses.
13	Where do we find more details regarding Step 1 & 2 of the Ratio Value calculation of the agency administrative expense?	For more information regarding the Ratio Value calculation, see the 20-21 CFR Manual, Section 15.0, pages 52 to 63. Also, in the 20-21 CFR Training presentation, see slides 253 to 258 for additional guidance.
14	What is the Position Title Code (PTC) for the Chief Financial Officer (CFO)?	The CFO would be listed with Position Title Code 603.
15	Is there a way to access the CFR you are working on from different computers before a DCN is assigned?	Some providers back up their CFR in progress to a server. From there, another user can open the file to add more data.

	July 1, 2020 to June 30, 2021 CFR Training - Q & A	
Q#	**CFR Questions**	**Answer**
16	How can we confirm which sites need to be reported in the CFR?	In general, all programs that are certified and or funded by one or more of the NYS Agencies represented on the CFR, must be reported on the CFR. For confirmation of specific program/sites, please contact the CFR Unit of the NYS Agency that authorizes the program.
17	Do you need pre-approval to buy equipment or for leasehold improvements?	Questions regarding pre-approval to buy equipment or for leasehold improvements should be directed to the NYS Agency certifying or funding the program. The contact information for each NYS Agency can be found in the last page of the CFR Transmittal Letter located at:http://www.oms.nysed.gov/rsu/Manuals_Forms/Manuals/CFRManual/home.html.
18	For an SED provider, please explain how PPP loan forgiven in 2021/2022 that was used for 2020/2021 program expenses should be handled? What will be the impact on the tuition rates?	For an SED provider, regarding a 2020/2021 PPP loan that was not forgiven in 2020/2021, complete the "COVID-19S Informational Schedule", "General Information" section indicating the loan was not forgiven during the 2020/2021 reporting period. For 2021/2022 the amount of the 2020/2021 PPP loan forgiven during the 2021/2022 school year should be reported on the 2021/2022 CFR Federal Grants line (CFR-1 Line 79) in the program(s) which corresponds with the use of the PPP loan funds. Further, the 2020/2021 PPP loan forgiven in 2021/2022 will be an applied offsetting revenue in the 2021/2022 rate year calculation and will be subtracted from total adjusted costs after the application of the non-direct care parameter. Extraordinary federal aid received by providers, including but limited to federal Paycheck Protection Program (PPP) and Emergency Assistance to Non-Public Schools (EANS) revenue, shall be treated as offsetting revenue for 2021/2022 reconciliation tuition rate calculations. It is the expectation that the 2021/2022 Tuition Rate Setting Methodology will be similar to the 2020/2021 methodology and will hold providers' future years prospective rates harmless from the impact of the extraordinary federal aid offset.
19	Is there guidance on how the PPP Loan funds have to be allocated to programs?	**SED Filers:** The PPP loan should be allocated based on how the loan proceeds were used to pay program expenses. For additional information see Appendix J, Allocating Expenses for Shared Program/Site, of the CFR Manual. **OASAS, OMH, OPWDD, OCFS and DOH Filers:** The amount of the loan forgiveness of the PPP should be reported on the CFR in the program(s) in which the PPP loan was reported as being used for eligible expenses, in order to qualify the Provider Agency for the loan forgiveness.
20	For SED - Where should we report expenses related to deep cleaning our schools in response to COVID?	For SED providers, the COVID related deep cleaning expenses related to the operation of the program/site should be reported on Schedule CFR-1, line 36 - Non-Household supplies and on COVID-19S Informational Schedule line 21. The COVID related deep cleaning expenses related to agency administration operation should be reported on Schedule CFR-3 Other - line 17 - Non-Household supplies.

	July 1, 2020 to June 30, 2021 CFR Training - Q & A	
Q#	**CFR Questions**	**Answer**
21	Where can we find the program index code for a program?	Each NYS State Agency has specific requirements for program index codes. Please refer to the instructions of the CFR Manual located in Section 13.0, CFR-1 – Program/Site Data, line 2 (Program Code) for additional information.
22	Can you explain program capacity for OPWDD programs? Is this the total number of individuals enrolled for the year?	For OPWDD programs, the certified capacity is listed on the operating certificate. The actual capacity for residential programs is the number of beds/slots occupied at the end of the reporting period. For non-residential programs, the actual capacity is the average number of participants served per month during the reporting period.
23	What is the due date for the submission of the July 1, 2020 - June 30, 2021 CFR? Also, what period financial statements are to be supplied with the CFR submission? Finally, are there any extensions available if we can't make the submission due date?	The submission due date of the July 1, 2020 - June 30, 2021 CFR for OASAS, OPWDD, DOH and OCFS certified and/or funded programs is no later than the first day of the sixth month following the end of the reporting period. For OMH and SED certified and/or funded programs, it is no later than 120 days after the end of the reporting period. However, if a pre-approved extension request is submitted, the due date is no later than 150 days after the end of the reporting period. Also, the financial statement must have an end date that falls within the reporting period. For extension requests beyond 12/1/2021, contact your specific NYS agency.
24	Please explain how to allocate admin expenses to self-directed programs, E.g. self-hired community habilitation respite.	For the reporting in the CFR core schedules, Ratio Value must be used in order to allocate Agency Administration expenses to the programs. For additional guidance, please refer to Appendix I - Agency Administration of the CFR Manual.
25	If a program is pulled into the DMH-2 but is not a state/county aided program, how do you report/remove the program so that the CFR will validate?	NYS Agencies have different reporting requirements for the DMH-2 claiming schedule. Please refer to Section 22.0 of the CFR Manual for guidance and/or contact the funding state agency for additional guidance.
26	Is the August 1st deadline (to avoid the OPWDD 50% Medicaid penalty) for calendar year filers? Or for organizations filing a fiscal year CFR ending June 30?	For OPWDD calendar year filers only, the August 1st deadline is to avoid a 50% rate reduction penalty for HCBS waiver services. For OPWDD fiscal year filers only, the deadline to avoid a 50% rate reduction penalty for HCBS waiver services is February 1st.

NEW YORK STATE OF OPPORTUNITY.

Consolidated Fiscal Reporting System
Interagency Committee

	July 1, 2020 to June 30, 2021 CFR Training - Q & A	
Q#	**CFR Questions**	**Answer**
27	When will the new web-based CFR software be available?	The anticipated release date of the new web-based CFRS Web software application is February 2022. Service providers should sign up for the CFRS Mailing List at https://apps.omh.ny.gov/omhweb/listserv/cfr.htm to be notified when the software is approved and available.
28	If the level of service/unit counts have changed for some OMH programs due to COVID, for example from 15 minute to 5 minute increments, how should this be reflected in the FY 2021 CFR?	In the CFR Manual, the unit of service (UOS) measurement(s) for OMH programs is located in Appendix F. On a Full CFR, UOS that are reported on Schedules OMH-1 and OMH-2, transfer to Schedule CFR-1, lines 13, 13a and 13b.
29	Where would PPP revenue be reported if earned in the NYS CFR reporting agency program, in the Agency Administration of a NYS CFR reporting agency program, and if earned in a non NYS CFR reporting agency program?	PPP Loan revenue that is earned would be reported in the revenue section of the specific NYS CFR reporting agency program which incurred the related expenses. For PPP Loan revenue that relates to agency admin, it would be reported in the revenue section of each program proportionate to the amount of administrative expenses applicable to each program. PPP Loan revenue that relates to a non NYS CFR reporting agency program, would be reported on the CFR-2, Column 9.
30	For OASAS programs, is Depreciation allowed for capitalized property and equipment?	For OASAS programs, depreciation expense for Property and Equipment is expected to be reported on the Core schedules (CFR-1 through DMH-1). Further, the Depreciation expense should be reported on the Claim (DMH-2 & DMH-3), but equally adjusted out as a non-reimbursable expense.
31	I can create a text file that uploads to CFR-1 worksheet details and completes the fields that need a dropdown menu completed. It would be helpful if we could also have a worksheet upload to DMH-2 now that the reconciliation schedule need to be completed.	At this time there are no anticipated changes expected to the subject matter that can be imported from a text file. We will take your request under advisement for future modifications.
32	If we had approval to purchase equipment (laptop) to work remotely as a COVID expense, do we list something like that as a COVID expense on the CFR or like any other program Equipment expense?	Expensed equipment would be reported on the Schedule CFR-1, Line 28 (Expensed Equipment), while equipment being depreciated would be reported on the Schedule CFR-1, Line 45 (Depreciation - Equipment), for the applicable program. The portion of the equipment purchase that is related to COVID should also be reported on COVID- 19/COVID-19S lines 13 or 30, accordingly. In addition, group purchases of like items (Computers, Telephone system and etc.) exceeding $5,000 should be treated as a single purchase and should be depreciated and reported on Schedule COVID-19/19S, Depreciation- Equipment, Line 30, for the applicable program. See CFR Manual Appendix O for further details.

	July 1, 2020 to June 30, 2021 CFR Training - Q & A	
Q#	**CFR Questions**	**Answer**
33	If an agency did not receive PPP loans, is the provider required to complete the COVID-19 Informational Schedule?	The COVID-19 schedule is required for all CFR submission types. The COVID-19 schedule is used to report increases in program administration and program/site expenses and revenues in the reporting period, on a program/site specific basis, that are specifically related to COVID-19.
34	Is the Provider Relief Fund included on the COVID-19 Informational Schedule?	In the General Information section of the COVID-19 Informational Schedule, report in question 3, the total COVID-19 funding your agency was awarded in the reporting period to deal with the COVID-19 pandemic. In the Program/Site Data section of the COVID-19 Informational Schedule, report on a program/site basis, the funding awarded to your Agency in the reporting period to deal with the COVID-19 pandemic.
35	If an agency received a general donation for COVID-19, with a portion of funding spent on OMH/AARS programs and it is not reported on CFR-1, does the provider still need to report the revenue and expenses on the COVID-19 Informational Schedule?	The total COVID-19 funding awarded to the Agency during the reporting period should be reported on question #3 of the General Information section of the COVID-19 Informational Schedule. On a Full CFR submission, a monetary donation used for an OMH program towards expenses related to dealing with COVID-19 should be reported as revenue on Schedule CFR-1 and as revenue on the COVID-19 Informational Schedule.