



Consolidated Fiscal Reporting System Interagency Committee

January 1, 2020 to December 31, 2020 CFR Training - Q & A

Q#	CFR Question	Answer
1	Are denied/unpaid Medicaid billings considered bad debt that is reported on the CFR?	Uncollectible accounts receivables that are written off as bad debt expense are reported on Schedule CFR-1, line 40 and adjusted out as non-allowable on line 66. Bad debt expense not attributable to the CFR state agencies is reported on Schedule CFR-2, column 9, line 4 and adjusted out as non-allowable on line 8.
2	When will the 2020 calendar year CFR Manual/Appendices and Transmittal letter be issued and where will they be located?	The 2020 calendar year CFR Manual/Appendices and Transmittal letter were posted on 1/1/21 on the SED website found at: http://www.oms.nysed.gov/rsu/Manuals_Forms/Manuals/CFRManual/home.html .
3	When is the 2020 calendar year CFR filing deadline?	The filing due date for the 2020 calendar year CFR is May 1, 2021 for OMH and SED providers or June 1, 2021 if an extension is filed. The filing due date for OASAS, OPWDD, DOH, and OCFS providers is June 1, 2021 and no extension is allowed.
4	How do we know if we have State Aid for a program?	A provider agency must report State Aid received on the CFR if the agency receives Aid to Localities Funding/State Aid from a NYS Agency, or a State Aid Approval Letter from a Local Governmental Unit (LGU). The provider agency should reach out to the NYS Agency that authorizes the program to determine the amount of State Aid that was awarded to them.
5	Who should we contact for in-depth Claims reporting issues such as disallowance forms received, detailing what was paid by the county?	Providers should complete the Claiming schedules in accordance with the guidance provided in the CFR Manual. Any concerns or questions should be directed to the State Aid Claims Department of the NYS Agency that authorizes the program or the Local Government Unit for a local contract.
6	For the 2019 calendar year reporting period, will the due date be extended?	The due date for the 2019 calendar year CFR was extended to 8/31/2020.
7	What happens if expenditures exceed the contract funding for a program?	The rules for reporting a deficit on the CFR Core schedules (CFR-1 through DMH-1) and the CFR Claiming schedules (DMH-2 and DMH-3) may differ depending on the type of program and the NYS Agency that funded the program. Please contact the NYS Agency that funded the program for additional guidance.
8	When will the software be available for the 2020 calendar year reporting period?	Version 36 of the CFRS software was released in March of 2021.
9	Is hazard pay an allowable expense?	Hazard pay is an allowable expense on the CFR.



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10	Where should grants from the United States Department of Health and Human Services (HHS) be reported?	Federal grants such as grants from HHS are to be reported on CFR-1, line 79; DMH-1, line 25; and DMH-2, Line 24 (if required).
11	How should funds received from a Paycheck Protection Program (PPP) loan be reported in the Core schedules and the Claiming schedules if they have not yet been forgiven?	Revenue reported on the CFR should be consistent with the revenue reported in your audited financial statements.
12	What are the two steps of the agency administration allocation process?	The CFRS software automatically calculates the allocation of agency administrative costs using the ratio value method. In the first step, agency administration expenses are allocated to the NYS CFR Agencies as well as shared programs and other programs. In the second step, agency administration expenses are allocated to programs within the NYS CFR Agencies. Refer to Appendix I and the instructions for schedule CFR-3 (Section 15.0) for specifics on allocating agency administration expenses.
13	Can two individuals from different computers work on the same unique CFR submission ?	The CFRS software is designed as a desktop application which does not allow two people to work, simultaneously, from separate PCs.
14	Can the CFRS software operate on an Apple operating system if you use a Google Chrome browser?	The CFRS software is not compatible with an Apple operating system.
15	Can the 2020 CFR submission begin with version 35 then import to version 36 when released?	Importing all data from a previous software version is a data import option of the CFRS software. However, the CFRS software is usually posted three months prior to the deadline. It is recommended that the provider wait for the new software, as importing all data from a prior version of the software may lead to incomplete/inaccurate reporting.
16	Do expenses for employee summer picnics that had no alcohol served count as non-allowable expenses?	According to Appendix X of the CFR Manual, costs that are not properly related to program/site participant care or treatment and which principally afford diversion, entertainment, or amusement to owners, operators or employees are non-allowable. OPWDD providers should also refer to Appendix EE - Reimbursement Principles. SED providers should refer to the SED Reimbursable Cost Manual for specific items that are not allowable for SED programs.



Consolidated Fiscal Reporting System Interagency Committee

January 1, 2020 to December 31, 2020 CFR Training - Q & A

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17	How are administrative personal services reported and are they fully included in the CFR-3?	You are required to report the full amount of administrative personal services on the Agency Admin tab of Schedule CFR-4. The total from Schedule CFR-4 will then transfer to Schedule CFR-3, line 1.
18	What rates of payment are made for services included in the CFR?	Providers should contact the representative of the State Agency's rate-setting unit for payment rates for specific CFR services.
19	Are care coordination organizations required to file CFRs with any one other than their primary CFR State Agency(ies)?	The CFR is a collaborative report for six NYS Agencies and providers should file the CFR with the NYS Agency(ies) for which services are provided. Service providers receiving State Aid through a local contract with a local government unit, should contact the county or municipality, for their specific CFR submission requirements.
20	Does an imported CFR reflect updates to program and site codes automatically?	When importing from a prior period CFR, the site codes will not require any change, but the program code or program name may. If necessary, you will be prompted to update the information before it will be saved. Updating of the program code, program name or site code is possible by selecting the 'Update an existing Program-Site' from the Program-Site Definition section of the Navigation Screen.
21	How can the 2020C Training webinar and PowerPoint presentation be downloaded?	The 2020C CFR Training webinars can be found at OPWDD's YouTube webpage: https://www.youtube.com/playlist?list=PL_UpF-pfvejG588ahDBxfl-ZxA1zqKoEX . Post training, the PowerPoint presentation may be requested by email from the CFR Unit of the NYS Agency.
22	Are there exceptions to the calendar year (Jan. 1-Dec. 31) and standard fiscal year (July 1-June 30) reporting periods for April-to-March contracts?	OMH and OASAS allow non-standard CFR reporting periods to be filed to match contract periods. OPWDD, DOH, OCFS and SED do not allow non-standard CFR reporting periods to be filed.
23	May providers use an electronic signature for CFR certification schedule(s) submission?	Electronic signature submissions are expected to be accepted beginning with version 36 of the CFRS software. The calendar year 2020 CFR will be prepared using v36 of the CFRS software.
24	Will the CFR software become web-based?	The CFR software is expected to become web-based in 2022.
25	If required, when must the CPA certified financial statement audit be completed?	If required for the CFR submission type, the CPA certification Schedule CFR-ii/iiA and the agency's audited financial statements must be submitted by the due date of the CFR. Please refer to the CFR Manual, Section 2.0 for additional guidance on when they are required.



Consolidated Fiscal Reporting System Interagency Committee

January 1, 2020 to December 31, 2020 CFR Training - Q & A

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26	Can you provide more information regarding the naming structure for signature page files to be uploaded?	The preferred method for submitting signature pages is to electronically upload them through the OMH webpage. However, OASAS, OMH, SED and OPWDD will also accept e-mailed copies in a PDF format. For ease of handling purposes, OASAS and OPWDD request a specific file naming convention be used as noted on page 2.13 of the CFR Manual.
27	What is a Consolidated Budget Report (CBR), Schedule CBR-4, and is it required for all OASAS reporting?	The submission of a Consolidated Budget Report (CBR) is a requirement to receive State Aid funding. The Schedule CBR-4 is a part of the budget which reports the position title code, standard workweek, hours paid and amount paid for both program and administrative employees.
28	For OASAS program reporting, the Claiming schedules may leave a non-funded amount over and above the contract amount paid. How is the excess of expenses reported on the claim?	The Claiming schedules are used to reconcile the expenses incurred with the funding awarded. For OASAS programs, if the Claiming reports indicate more expenses than revenues, the difference should be reported in Schedule DMH-2, line 48 as non-funded.
29	Our agency receives State Aid funding that passes through the local OASAS office. Would this be considered direct or local State Aid funding?	If your agency receives State Aid funding which passes through a Local Government Unit, then this revenue would be considered Local State Aid. However, if the State Aid funding comes directly from the NYS Agency then that would be considered a direct contract.
30	Does OMH, currently, accept the CFR or certification schedules by email? If yes, what is the file subject and the file description?	All CFR submission types must be prepared using the NYS CFRS software and submitted electronically via the internet at: https://apps.omh.ny.gov/omhweb/cfrsweb/cfrsupload/ . Signed certification schedules may be emailed, mailed or uploaded. Certification schedules may be emailed to the OMH CFR mailbox at: CFR@omh.ny.gov . Signed and dated certification schedules for any CFR, for any filing period, may be submitted electronically through the OMH CFRS Upload page at: https://apps.omh.ny.gov/omhweb/cfrsweb/cfrsupload/ .



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January 1, 2020 to December 31, 2020 CFR Training - Q & A

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31	If OMH withholds 20% of payments because of a late-filed CFR, are the withheld payments lost to the provider or will they be eventually paid?	Medicaid funding that is withheld as an OMH sanction when a provider has not submitted a required CFR submission, is refunded, once the Provider comes into compliance. Refer to Section 4.0 of the CFR Manual for more information about this topic.
32	Does CFR-1, line 13 have to match units of service on OMH-4 for Clinic Treatment Program 2100?	For OMH program sites, the weighted visits or hours of service listed on schedule OMH-1, line 16 transfer to schedule CFR-1, line 13. Total units of service on schedule OMH-4, Line 15 should be similar or equal to the total units of service on schedule OMH-1, Line 16.
33	Does Clinic Treatment Program 2100 have a caseload to report on OMH-3?	Clinic Treatment Program 2100 is an outpatient program. For schedule OMH-3, programs that do not have an ongoing caseload should report the number of individuals the program/site serves on line 2 and the number individuals removed on line 3 of this schedule. In this example, the beginning and end-of-year totals would be zero.
34	How can OMH-4, line 15 be similar to OMH-1, line 16? We operate Clinic Treatment Program 2100, but have some outreach, phone and health screening that are not billable services to include in the OMH-4.	The total units of service on schedule OMH-4, Line 15 should be similar or equal to schedule OMH-1, Line 16. Visits for services where no reimbursement through insurance or personal ability to pay was received should be reported on OMH-4, line 11 (Participant Fees - Not Including Co-pays).
35	The OMH Changes section of the 2020 CFR Training indicates program 6050 was deleted; however, program 6050 is present within my CFRS version 35 software.	<p><i>Supported housing programs located <u>outside</u> of the five boroughs of New York City (NYC):</i></p> <ul style="list-style-type: none"> • Program Code 6050 was closed effective 12/31/2019 and combined with program code 6060 beginning 1/1/2020. <p><i>Supported housing programs located <u>inside</u> the five boroughs of NYC:</i></p> <ul style="list-style-type: none"> • Program Code 6050 was closed effective 6/30/2020 and combined with program 6060 beginning on 7/1/2020. Program 6050 is available for use in v35 of the CFRS software because it is a program that was operated by authorized OMH providers during the 19/20 CFR period.



Consolidated Fiscal Reporting System Interagency Committee

January 1, 2020 to December 31, 2020 CFR Training - Q & A

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36	How are programs that are not funded through a state or local contract reported on the DMH-2 schedule (example: OMH Program Codes 4620 - 4660)?	Generally, OMH programs that are not funded by NYS Aid to Localities but report on schedules DMH-2 and DMH-3 should select "local" for the contract type and "NonFund" for the contract number. However, for program code 1080 - Residential Treatment Facility, "Direct Contract" should be selected for the contract type and "RTF" should be entered for the contract number.
37	Where do we report revenue and expenses for Day Habilitation clients who are receiving their services in their Individual Residential Alternatives (IRA)? Do we report them as if they were attending their usual program?	Report the units, revenue, and expenses for Day Habilitation in the client's usual Day Habilitation site column.
38	How do we report Day Habilitation services if they have been sub-contracted to the provider agency operating the client's IRA?	Report the hours of service and the amount paid to sub-contract this work in Schedule CFR-4A in the Day Habilitation site the client normally attends.
39	Is there any special reporting required for Day Habilitation remote (Zoom) services? Should these services be reported under the program site the person would normally attend? Are the related revenue and expenses reportable on the COVID-19 Informational Schedule?	No special reporting is required for remote services. Report the units, expenses, and revenue for the service in the program site the client would normally attend. If the Zoom services were an additional expense due to COVID-19, then these costs would be included on the COVID-19 Informational Schedule.
40	Is there any special reporting required for the Day Habilitation services that were allowed a flexible duration?	There is no special reporting required for the Day Habilitation services that were allowed a flexible duration.
41	Where do we report Day Habilitation retainer funding? Is there any reporting to distinguish it from revenue for services provided? Is retainer funding reportable on the COVID-19 Informational Schedule?	Report Day Habilitation retainer day funding in the client's usual Day Habilitation site. Do not distinguish it from regular funding for the site in CFR-1. The retainer day funding would also be reported in the COVID-19 Informational Schedule.



Consolidated Fiscal Reporting System Interagency Committee

January 1, 2020 to December 31, 2020 CFR Training - Q & A

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42	If Day Habilitation staff were reassigned to the residences, do we report their hours and earnings under the IRA program? Is there any reporting required to distinguish from regular residential staff?	If the staffers are doing IRA work, then their hours and salaries should be reported in the IRA site columns along with the regular IRA staff. If they are providing Day Habilitation work in the IRAs, then those hours and earnings would be allocated to the clients' Day Habilitation program sites.
43	Is OPWDD Community Habilitation - Residential (CH-R) reported as revenue within the associated IRA or separately. If separately, what are the allowable allocation of staff and expense costs?	Program code 0257 has been newly established for CH-R services. 0257 should be used to report revenue and expenses for all CH-R services. Allocate all staff time and wages accordingly to the services being provided.
44	Where can the OPWDD-5 capital reimbursement be found on the Office of Pool Administrator (OPA) website?	The extra property funding to be used for the OPWDD-5 Supplemental Schedule is reported in in the Dept. of Health's OPA site every year. The file is now called "Property Summaries." If you have questions about this file, contact DOH Rate Setting Unit at mhrrs@health.ny.gov.
45	Are Community Habilitation retainer days also reported on CFR-1, line 13a?	Report the Community Habilitation units of service billed for retainer days on CFR-1, Line 13a.
46	Is the Community Habilitation - Residential (CH-R) program reported by site?	Program type reporting is required for CH-R. All program site expenses and revenues are aggregated and reported in one column. See Appendix G - program code 0257 for further detail.
47	What is the measurement for units of service for the new Community Habilitation - Residential program?	For CH-R reporting, a unit of service is equal to one quarter hour.
48	How would I account for PPP funding when the funding occurs in 2019-20 school year, but expenses are incurred in both the 2019-20 and 2020-21 school year?	The PPP loan is reported as revenue or gain when it is forgiven. All expenses should be reported as they normally would on the CFR. The forgiveness of the PPP loan does not eliminate the reporting of expenses.
49	Our agency did not receive a PPP loan, however one of our related parties did. Do we report this as 'No' on the COVID-19/COVID-19S Informational Schedule question 1a?	Revenues and expenses for related entities/affiliates are not reported on the COVID-19 schedule. Therefore, in your example, you should select 'No' on the COVID-19/COVID-19S Informational Schedule question 1a.



Consolidated Fiscal Reporting System Interagency Committee

January 1, 2020 to December 31, 2020 CFR Training - Q & A

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50	How do I determine if I need to complete the COVID -19 or COVID-19S Informational Schedules?	The COVID-19 schedule is required in all CFR submission types and is completed independent of the other CFR schedules. OASAS, OMH, OPWDD, DOH and OCFS providers that submit a CFR are required to complete the COVID-19 schedule. SED providers that had net changes due to the COVID-19 pandemic are required to complete the COVID-19S Informational Schedule.
51	Do we include the COVID-19 expenses for items like PPE and cleaning supplies within the specific programs on the CFR-1/ CFR-3 schedules, as well as on the COVID Informational Schedule? Should separate columns be created on the CFR-1 for the expense reporting?	The COVID-19/COVID-19S Informational Schedules are to be completed independent of the Core CFR Schedules. Expenses incurred in responding to the COVID-19 pandemic such as PPE and cleaning supplies that are related to the program operation or program administration of a NYS program that is authorized by a NYS CFR reporting Agency, are reported on a Full CFR in the original program on Schedule CFR-1 for program expenses or CFR-3 for administrative expenses. A COVID-19 related expense incurred by a program not authorized or funded by one of the NYS CFR reporting Agencies would be reported on Schedule CFR-2, Column 9.
52	If we haven't been advised if our PPP loan is forgiven yet, how should we answer the COVID Informational Schedule questions?	The reporting of the PPP loan forgiveness is reported in accordance with U.S. GAAP on the COVID-19 Informational Schedule and should be consistent with the reporting in the agency financial statements.
53	How are CARES Provider Relief Funds recorded? I don't think they were loans or grants.	The revenues for providers receiving HHS Provider Relief Funds are to be reported as Federal Grants on the CFR-1, line 79, DMH-1, line 25 and DMH-2, line 24. Amounts are also to be reported within the COVID-19 Informational Schedule.
54	We are a youth agency that provides a wide array of services that received the PPP loan. Do we report on the COVID-19 Informational Schedule only the portion of the PPP loan that helped cover costs at our OMH Clinic or should we report the full amount of the PPP loan we received?	<p>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.</p> <p>On the COVID-19 schedule, report the expenses of the OMH program that were above and beyond the normal course of business and that were related to dealing with the COVID-19 pandemic. See section 33B (COVID-19) of the CFR Manual for additional information.</p>



**Consolidated Fiscal Reporting System
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January 1, 2020 to December 31, 2020 CFR Training - Q & A

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55	If an employee was paid their normal salary for a period of time, but was not allowed on site and therefore did no work, how should we report that on the COVID-19 Informational Schedule?	Salaries and wage expenses incurred by your agency are reported on the CFR, even if the employee was required to stay home for a period of time due to the COVID-19 pandemic. On the COVID-19 Informational Schedule, report all expenses and revenue, above and beyond the normal course of business, that were related to dealing with the COVID-19 pandemic. See section 33B (COVID-19) or 33C (COVID-19S) of the CFR Manual for additional information.
56	Are the COVID-19 Informational Schedules only for those receiving SED funding, or for all funding agencies?	OASAS, OMH, OPWDD, DOH and OCFS providers that submit a CFR are required to complete a COVID-19 Informational Schedule. SED providers that had net changes due to the COVID-19 pandemic are required to complete the COVID-19S Informational Schedule.
57	On the COVID-19 Informational Schedule, could you please confirm that you are looking for hours that were eligible for premium pay and the additional costs? Also, will we be able to enter salary without hours?	Personal services expenses that were above and beyond the normal course of business and were related to dealing with the COVID-19 pandemic are reported in the Personal Services section of the COVID-19 schedule. Also, the CFR software will not validate unless you include the Hours Paid along with the Amount Paid.
58	On the COVID-19 schedule, Is the total revenue reported for the enhanced rates, or the difference in the enhanced rates compared to your normal issued rate for the units of service provided?	Report in the revenue section of the COVID-19 Informational Schedule the total revenue attributable to the COVID-19 rate enhancement which is calculated as the difference in revenue under the enhanced rate versus the normal rate.
59	The SED section of the training presentation discussed where and how to report COVID-19 expenses within the standard CFR. However, the other sections of the training did not have this discussion?	<p>The training presentation was presented in two sessions. The first session focused on the CFR core schedules (CFR-1 through DMH-1). The second session focused on general CFR changes, agency specific changes, claiming schedules and the COVID-19 and COVID-19S schedules.</p> <p>The training presentation for the first session can be viewed at: https://www.youtube.com/watch?v=dcbx7M50pnU&list=PL_UpF-pfvejG588ahDBxfl-ZxA1zqKoEX</p> <p>The training presentation for the second session can be viewed at: https://www.youtube.com/watch?v=DTidQhTd8tc&list=PL_UpF-pfvejG588ahDBxfl-ZxA1zqKoEX&index=2</p>



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60	Since the COVID-19 schedule is informational and does not populate other CFR schedules, can you provide confirmation on how COVID costs and revenue should be reported for OMH, OPWDD, and OASAS programs?	Report all expenses incurred and revenues earned (including COVID-19) on Schedule CFR-1 for a Full CFR submission. In addition, on the new COVID-19 Informational Schedule, report all expenses and revenue above and beyond normal course of business that were related to dealing with the COVID-19 pandemic. See section 33B (COVID-19) of the CFR Manual for additional information.
61	Does the provider agency have to complete the COVID-19S schedule, if the program was funded by NYS but did not incur expenses related to dealing with the COVID-19 pandemic?	SED service providers are required to complete, at a minimum, the General Information section of the COVID-19S schedule.
62	Where do you report the 50% unemployment credit and the Families First Coronavirus Response Act (FFCRA) credits we've received for employees who were out on COVID sick time?	The FFCRA and other Federal tax credits received should be reported on CFR-1, line 79 (Full CFR filer); DMH-1, line 25; DMH-2, line 24 and COVID-19 or COVID-19S, line 64. See section 33B (COVID-19) or 33C (COVID-19S) of the CFR Manual for specific line item instructions.
63	If we paid incentive pay to staff for COVID 19, do we include the full amount of salary and fringes on CFR-1 and then on the COVID 19 supplemental section, carving out that portion related to the incentive pay?	Report all expenses incurred and revenues earned (including COVID-19) on schedule CFR-1 for a Full CFR submission. In addition, on the new COVID-19 schedule report all expenses and revenue above and beyond normal course of business that were related to dealing with the COVID-19 pandemic on the appropriate lines.
64	What is the hierarchy in recording revenues supported by expenses, (1) net deficit funding contracts, (2) rate reimbursement methodologies, (3) PPP, (4) grants, (5) FEMA?	There is not a hierarchy for recording revenues on the CFR. However, an OMH and OASAS program that is funded by a direct or local contract, is subject to a closeout process in which all other funding is applied towards the program expenses before State Aid is applied.
65	Should expenses and revenue related to dealing with the COVID-19 pandemic be allocated to programs or all to agency administration? Are COVID-19 federal tax credits reported on the COVID-19 schedule?	Whenever possible, program expenses should be direct charged to the applicable program on the CFR. If program expenses cannot be direct charged, then they may be allocated using one of the allowable methods described in Appendix J of the CFR Manual. COVID-19 federal tax credits are to be reported on the COVID-19 Informational Schedule.
66	Do OPWDD providers complete COVID-19S Informational Schedule?	The COVID-19S Informational Schedule is only used for SED funded programs. The COVID-19 Informational Schedule is used for all OPWDD programs.



Consolidated Fiscal Reporting System Interagency Committee

January 1, 2020 to December 31, 2020 CFR Training - Q & A

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67	Should the revenue and expenses associated with services in a residence be reported on the COVID-19 schedules?	Report all expenses incurred and revenues earned (including COVID-19) on Schedule CFR-1 of a Full CFR submission. In addition, on the new COVID-19 Informational Schedule, report all expenses and revenue above and beyond normal course of business that were related to dealing with the COVID-19 pandemic. See section 33B (COVID-19) of the CFR Manual for additional information.
68	Other than reporting revenue recorded from the forgiveness of a PPP loan on CFR-1, Line 79, will there be any other details required on the CFR related to these loans?	The amount of the PPP loan forgiveness is reported on the CFR on the federal grant lines of the applicable CFR schedules and on the COVID-19 or COVID-19S schedules.
69	How should the revenue related to the forgiveness of a PPP loan be allocated amongst programs?	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.
70	How will tuition rates for SED programs be affected by PPP Loan forgiveness?	SED will provide future guidance as to how PPP loan forgiveness will be treated in the calculation of 2019-20 reconciliation tuition rates.
71	When will the COVID-19 Informational Schedules, as defined in Section 33B and 33C of the CFR Manual, be required to be completed?	The COVID-19 Informational Schedule will be required beginning with the CFR reporting for the 7/1/2019 - 6/30/2020 reporting period and forward.
72	What examples would be considered "flexible billing"? Would telehealth services be included in the definition of "flexible billing"?	Flexible billing is related to OPWDD's Day Habilitation and Site-Based Prevocational Services that were allowed to bill based on a reduced program day duration. This should be consistent with Full and Half units of services that were billed using revenue code 0249 because the services did not meet the pre-COVID 19 standard. Telehealth services would not be considered flexible billing, unless, they were for the services included above.
73	Would virtual services approved for recreation respite be considered flexible billing?	Virtual services approved for recreation respite would not be considered flexible billing.
74	Will SED be posting a 20/21 rate setting methodology? SED agencies are waiting for the methodology to assist them in how to report their PPP loan on the CFR.	The methodology is expected to be released at some point in the future. SED is awaiting DOB approval. Please refer to the CFR manual for guidance on reporting PPP loans and refer to the instructions for the COVID-19S Informational Schedule.



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January 1, 2020 to December 31, 2020 CFR Training - Q & A

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75	How should I report Special Education Itinerant Teacher (SEIT) for individual session versus group session?	Mandated SEIT Units of Service should be reported by county in the appropriate program to the student’s IEP (individual 9135-9139 or group 9140-9149). Please refer to page 32A.4 of the CFR Manual : http://www.oms.nysed.gov/rsu/documents/REVISEDFINALMANUAL-9-21-20.pdf Also review our methodology for additional guidance: http://www.oms.nysed.gov/rsu/Rates_Methodology/MethodLetters/201920/Preschool/2019-20PreschoolMethodologyLetter.htm
76	Where should the expenses related to the school’s deep cleaning due to COVID be reported in CFR for a SED agency?	Please see the following link for guidance: http://www.oms.nysed.gov/rsu/documents/2019-20CFRReportingofPPEmemo.pdf
77	On the COVID-19S Informational Schedule, can the net change amount be a negative number if the expenses or revenues decreased from the previous year?	A negative number can be entered if the revenue and/or expense has decreased due to COVID. However, revenue changes are subject to question based on what the revenue changes are. Tuition revenues based on decrease in enrollment due to COVID should not be included on the COVID-19S Informational Schedule.