

January 1, 2022 to December 31, 2022 CFR Training Q & A

Q#	CFR Question	Answer																																
1	Can we use the Import Data from Text File function in CFRS Web to import the CFR-4 Overtime Informational Data?	<p>The Import Data from Text File function in CFRS Web has been updated to include the Overtime Hours Paid and Overtime Amount Paid. Additional guidance can be found in the CFRS Web Help Menu/User Guide. The table below is a mock-up of the expected Data Elements for CFR-4 Employee Personal Services Text File, to include the new information.</p> <table border="1" data-bbox="974 428 1610 656"> <caption>Data Elements for CFR-4 Employee Personal Services Text File</caption> <thead> <tr> <th>Data Element</th> <th>Data Type</th> <th>Width</th> <th>Positions</th> </tr> </thead> <tbody> <tr> <td>Site Key</td> <td>Character (text)</td> <td>6</td> <td>1 – 6</td> </tr> <tr> <td>Position Code</td> <td>Character (text)</td> <td>3</td> <td>7 – 9</td> </tr> <tr> <td>Std. Workweek</td> <td>Numeric</td> <td>5, 1 decimal place</td> <td>10 – 14</td> </tr> <tr> <td>Hours Paid</td> <td>Numeric</td> <td>7</td> <td>15 – 21</td> </tr> <tr> <td>Amount</td> <td>Numeric</td> <td>10</td> <td>22 – 31</td> </tr> <tr> <td>Overtime Hours Paid</td> <td>Numeric</td> <td>7</td> <td>32 – 38</td> </tr> <tr> <td>Overtime Amount Paid</td> <td>Numeric</td> <td>10</td> <td>39 – 48</td> </tr> </tbody> </table>	Data Element	Data Type	Width	Positions	Site Key	Character (text)	6	1 – 6	Position Code	Character (text)	3	7 – 9	Std. Workweek	Numeric	5, 1 decimal place	10 – 14	Hours Paid	Numeric	7	15 – 21	Amount	Numeric	10	22 – 31	Overtime Hours Paid	Numeric	7	32 – 38	Overtime Amount Paid	Numeric	10	39 – 48
Data Element	Data Type	Width	Positions																															
Site Key	Character (text)	6	1 – 6																															
Position Code	Character (text)	3	7 – 9																															
Std. Workweek	Numeric	5, 1 decimal place	10 – 14																															
Hours Paid	Numeric	7	15 – 21																															
Amount	Numeric	10	22 – 31																															
Overtime Hours Paid	Numeric	7	32 – 38																															
Overtime Amount Paid	Numeric	10	39 – 48																															
2	If sick time is taken for COVID reasons, who is responsible for calculating the accruals and where on the COVID-19 Informational Schedule is it reportable?	<p>The accruing of sick time for Covid reasons is to be performed in accordance with your agency’s reporting policies. It is suggested that you reach out to your Human Resource Department for additional guidance. All Fringe Benefit expenses incurred for the reporting period should be reported in the respective category of the COVID-19 Informational Schedule.</p>																																
3	How does an agency report the accrual of Employee Retention Credits (ERC) on the CFR and will this revenue source impact the rates?	<p>Organizations that qualify for the ERC refundable tax credit should report it in the Revenue section of the following CFR schedules (as applicable):</p> <ul style="list-style-type: none"> • Schedule CFR-1, line 79 • Schedule CFR-2, column 9, line 10 • Schedule DMH-1, line 25 • Schedule DMH-2, line 24 <p>OPWDD and SED Providers: A provider may reach out to the respective NYS Agency with questions regarding the impact of the ERC on their rates.</p>																																
4	What needs to be submitted on the due date?	<p>The submission of the required CFR, financial statements and signature pages for each CFR type are discussed in detail in Section 2.0 of the CFR Manual. The link to the CFR Manual is shown below.</p> <p>https://www.oms.nysed.gov/rsu/Manuals_Forms/Manuals/CFRManual/home.html</p>																																

January 1, 2022 to December 31, 2022 CFR Training Q & A

Q#	CFR Question	Answer
5	Is a CFR required even if a provider is not funded by any agency?	The Consolidated Fiscal Report (CFR) is required to be completed by service providers that receive funding from or operate certified programs for any or all of the following New York State agencies: Office of Addiction Services and Supports (OASAS); Office of Mental Health (OMH); Office for People with Developmental Disabilities (OPWDD); and State Education Department (SED). Also, programs operated for Department of Health (DOH) and Office of Children and Family Services (OCFS) and reported in the Appendix HH and II respectively, need to be reported on a CFR.
6	Please provide additional detail regarding the new informational section of the CFR-4, including if the completion of the Informational Only columns on the CFR-4 are a requirement for getting a Document Control Number (DCN)?	<p>Beginning with the CY 2022 CFR, an informational section has been added to collect the following data:</p> <ol style="list-style-type: none"> 1) Overtime Hours Included in Total Hours Paid which is a total of the hours paid to employees at a premium rate. 2) Overtime Amount Included in Total Amount Paid which is the total overtime amount paid to employees at a premium rate. 3) Average Hourly Rate which is calculated by dividing the total amount paid by the total hours paid. 4) Annualized Salary calculated by dividing the total amount paid by the FTE's. <p>Note, this Informational Section is not included in the Auditor's Certification process.</p> <p>Note, the completion of the new Informational Only columns of the CFR-4 are not a requirement to obtain a DCN.</p>
7	How does an agency secure an additional Security Manager regarding CFRS Web?	A request to add or change a Security Manager may be submitted to healthhelp@its.ny.gov . An email will be sent to the Agency's Executive Director who will then forward the email to the staff person that will be a new Security Manager. The staff person follows the instructions in the email to register as a new Security Manager. If the new Security Manager does not already have a soft token, they will be sent a soft token email with instructions on how to initialize their new token. Once the token is initialized, the new Security Manager can access the Security Management System (SMS) and add new users, edit access, and deactivate users that are no longer at their facility. Additional guidance can be found on the OMH Website https://omh.ny.gov/omhweb/finance/cfrs.htm .

January 1, 2022 to December 31, 2022 CFR Training Q & A

Q#	CFR Question	Answer
8	Please provide additional guidance on what is meant by “like items” in terms of assets that need to be depreciated? For example, would laptops be considered like items or is this limited to items that are a set, such as bedroom furniture?	Guidelines for depreciation can be found in the CFR Manual, Appendix O, Section 48.1. Under general rules for the calculation and reporting of depreciation expense it states that assets having a unit cost of \$5,000 or more and a useful life of 2 years or more must be depreciated. Further, "Group purchases of like items should be treated as a single purchase. Group purchases of unlike items must be treated as if each item was purchased individually. Telephone systems and computer systems should be treated as a group purchase". In your example, multiple laptops and multiple pieces of furniture are considered like items.
9	Does CFRS Web allow the exporting of expenses/revenue by program to a spreadsheet?	<p>CFRS Web allows for the exporting of expenses and revenues by program to a spreadsheet via the Export to CSV function found in the Utilities Menu. To export, you must open the CFR submission you would like to review and perform the following steps:</p> <ol style="list-style-type: none"> 1. Select the Menu and select the Utilities drop down. 2. Click on Export to CSV. 3. Click the checkbox for each schedule to be exported. 4. Click the Export button on the bottom. 5. When the export is complete, the file can be opened from the pop-up or from the downloads folder of the web browser, depending on which browser is being used. 6. To save as an Excel file, click the File menu and select the Save As... option. 7. From the Save as type drop-down list, select Excel Workbook (*.xlsx). <p>Note: The file created by the export function cannot be imported back into CFRS Web in the .csv format. For additional guidance please refer to the CFRS User Guide located at the following link: https://omh.ny.gov/omhweb/finance/cfrs-web-user-guide.pdf</p>
10	In the CFR-4, shouldn't the wording for the hours and dollars be accrued instead of paid since the CFR is done on the accrual basis of accounting?	On the core schedules of the CFR, the accrual basis of accounting is required, and the salaries and wages expense of the organization should be reported in the period incurred.

January 1, 2022 to December 31, 2022 CFR Training Q & A

Q#	CFR Question	Answer
11	<p>Our organization has received Healthy Steps grant funding from OMH, which is required to be reported on a CFR. Can we just report on the grant-funded program only, or do we still need to report all funding for the entire organization?</p>	<p>There are four CFR submission types and the information required on the CFR for the provider agency as a whole, is dependent on the type of CFR submission the provider agency is required to submit.</p> <p>FULL and Abbreviated CFR - Schedule CFR-2 is used to capture total expenses and total revenue for the provider agency as a whole. On Schedule CFR-2, Column 9, the expenses and revenue for the provider agency's "Other Programs" that are not represented in Columns 2 through 8 are reported.</p> <p>Article 28 Abbreviated CFR - Report only the activities of the OMH program (s) on the OMH CFR.</p> <p>Mini-Abbreviated CFR - Report the activities of the OMH program (s) and total operating costs of the provider agency on the OMH CFR. On the Admin Worksheet, on line 6, enter the total operating costs of the provider agency for all non-CFR programs. On line 8, enter the net agency administration costs.</p>
12	<p>Please provide guidance regarding the reporting of Health Care Workers Bonus (HWB) funding on the CFR. For example, should expenses and revenues for the HWB Program be reported on the CFR-1 and if so, in what reporting period should it be reported?</p>	<p>The reporting of the HWB funding on the CFR is as follows:</p> <p><u>Full and Abbreviated CFRs</u></p> <p>On the audited financial statements....</p> <ul style="list-style-type: none"> • If the HWB is accounted as a balance sheet transaction, then report it on the CFR on the applicable line(s) of Schedule CFR-2A and do not report the HWB on any other Core, Claiming and/or Supplemental schedule. • If the HWB is accounted for as revenue and expenses, then report it on the CFR on the applicable line(s) of Schedule CFR-2A and as reconciling items on the Reconciliation Worksheet (where applicable) and do not report the HWB on any other Core, Claiming and/or Supplemental schedule. <p><u>Article 28 Abbreviated and Mini-Abbreviated CFRs</u></p> <p>The HWB is not reported on an Article 28 Abbreviated or Mini-Abbreviated CFR.</p>

January 1, 2022 to December 31, 2022 CFR Training Q & A

Q#	CFR Question	Answer
13	Do you need to complete the COVID 19 Informational Schedule every year or only the year you received the loan/forgiveness?	The COVID-19 Informational Schedule is a required schedule of all CFR submission types that must be completed each year. In the CFR reporting period, if a provider agency does not receive COVID funding or incur expenses related to dealing with the COVID-19 pandemic, then only the General Information section of the COVID- 19 schedule would need to be completed.
14	Are OMH providers expected to report exempt income owed to OMH on DMH-2 Line 39, even though it has been waived?	"Exempt income owed" to OMH from a Community Residence (CR) program is not expected to be reported on Schedule DMH-2, line 39, for the CFR reporting periods in which OMH has waived the recovery of exempt income in the CR programs.
15	Are 1099 Contractors reported on the CFR-4?	<p>On a FULL CFR, contracted direct care and/or clinical personal services are reported on Schedule CFR-4A. All other contracted services must be reported on the appropriate expense line of the applicable schedule(s).</p> <p>Schedule CFR-4A is not required for an Abbreviated, Article 28 Abbreviated or Mini-Abbreviated CFR. For these submission types, contracted personal services are reported as part of OTPS expenses on the applicable schedule(s).</p>
16	Can OASAS please provide explanation as to why Property Taxes expenses are a non-allowable expense?	Real Estate Taxes incurred by a Not-for-Profit organization are generally considered tax-exempt and therefore non-reimbursable when completing the OASAS Claiming Schedules. However, if a provider is required to pay Real Estate Taxes as part of the lease agreement, then the expense is considered reimbursable, and the provider is not required to adjust the expense out of the claim.
17	Will we be able to sign the certification schedules electronically and upload them through CFRS Web when we submit the CFR?	CFRS Web does not support the ability to sign certifications electronically. However, once you have secured the E-signed documents, they must be uploaded through the CFR upload page in CFRS Web so that the check-box attestation can be designated accordingly.

January 1, 2022 to December 31, 2022 CFR Training Q & A

Q#	CFR Question	Answer
18	Where do we include the OMH and OASAS Block Grants such as Substance Abuse Prevention and Treatment (SAPT) block grants received?	For OASAS Block Grants, such as the SAPT Block Grant, report the expenses within the program they were incurred. The revenues should be reported on CFR-1, Line 79 of the Core schedules and DMH-2, Line 24 of the Claiming schedules. For OMH Block Grants, there are multiple ways in which the Federal Block Grant funding is reported on an OMH CFR. Information about the fiscal reporting requirements for the OMH Block Grant can be found online at Community Mental Health Services (CMHS) Block Grant Supplements (ny.gov) .
19	Is there a 30-day extension available for OASAS reporting?	The filing due date for the 2022 calendar year CFR is May 1, 2023 for OMH and SED providers or June 1, 2023 if an extension is filed. The filing due date for OASAS, OPWDD, DOH, and OCFS providers is June 1, 2023 and no extension is allowed.
20	Why would you need to create a Comma Separated Values (CSV) file, and can the CSV files be imported back into CFRS Web as a time saver in case the work in progress file is deleted in error?	Comma Separated Values (CSV) file is a commonly used file extension compatible with Microsoft spreadsheets. Use the Export to CSV option in the Utilities menu to create a data file of specific schedules in .csv format. Note, the file created by the export function cannot be imported back into CFRS Web in the .csv format. For help on importing data from a prior CFR to a new reporting period in CFRS Web, see Creating a New CFR/CBR in the Help Section of the User Guide.
21	How are adjustments for CFR-3 administrative expenses done on the DMH-2 such as subtraction of depreciation expense?	Section 21.3 of the CFR Manual explains the three-step process used in determining the amount of administrative expense that is considered non-reimbursable for OASAS Claims (DMH-2/DMH-3) reporting. In summation, the entire expense is reported on the Claim, then a portion of the non-reimbursable expenses are adjusted out of the Claiming Schedules as calculated by dividing the program operating costs by the agency operating costs.
22	How do we add/edit/delete a DMH ONLY program to the DMH-2 Schedule in the CFRS Web?	A DMH Only program can be added to the CFR directly from the DMH-2 screen in CFRS Web. After selecting a State Agency, County and Program, from the Expense Tab of the DMH-2, scroll to the bottom and click the "Define a DMH Only Programs" button. Select the program from the drop-down box and enter the desired index code. Finally select "Save program" and the program is created. To edit/delete a DMH Only Program, use the pencil icon to edit and trashcan icon to delete the program(s) from the Program Site Definition screen found in the Menu.



January 1, 2022 to December 31, 2022 CFR Training Q & A

Q#	CFR Question	Answer
23	Is there a backup function for the completed CFR's?	CFRS Web stores the submitted CFR files on NYS servers which cannot be transferred to provider networks. CFRs can be printed to pdf for storage as a backup for reference purposes.
24	Please provide additional explanation of the CFR reporting for IRA Funds received for Residential Reserve for Replacement (RRR) programs.	Reporting for the three Residential Reserve for Replacement (RRR) programs is found on Section/Pages 40.24 and 40.25 of Appendix G. The revenue is reported as Medicaid in the underlying program while the expenses are reported in programs 0294 RRR for Respite, 0297 for Supervised IRA, and/or 0298 for Supportive IRA.
25	Where can I find the FAQ regarding the Workforce Stabilization Initiative (WSI) funds, and please confirm that the WSI should not be reported on the COVID-19 Informational Schedule but should be reported on the Core Schedules.	All FAQ's including the Workforce Stabilization Initiative (WSI) FAQ are found in Section/Page 8.25 of the CFR Manual. WSI should not be reported on COVID-19 Informational Schedule but should be reported on the Core Schedules.
26	Where should the revenue/expense for the Admin Fee Adjustment related to the OPWDD Self Directed Housing Subsidies be reported?	The revenue and program related expenses should be reported in OPWDD program 0428 - Self Directed Housing Subsidies. The revenue should be reported on CFR -1, Line 94 - OPWDD State Paid Services. The program related expenses should be reported on the appropriate expense lines on CFR-1.