



July 1, 2025 to June 30, 2026
CFR Training Q&A

Q#	CFR Question	Answer
1	What does LGU stand for?	LGU is an acronym for Local Governmental Unit.
2	Where is the CFRS Web User Guide located?	The CFRS Web User Guide is located directly inside CFRS Web. From the Menu, scroll to the bottom and choose "Help".
3	If an agency has not provided any services during the reporting period, is a CFR required?	If an agency did not provide any services/see clients, a CFR is generally not required. If the agency did not provide services, but did incur expenses, or accrue revenue and/or receive State Agency funding during the reporting period, please contact your State Agency for further guidance.
4	As an Article 28 hospital, how do I know what type of CFR to file?	The type of CFR that a service provider must complete depends on the type of program(s) operated by the service provider and the amount and type of funding received from the CFR State agencies. Please refer to the Submission Matrices in Section 2.0 in the CFR Manual to determine the correct CFR type to file.
5	Do the audited financial statements need to be uploaded at the same time as the CFR is submitted?	The audited financials with an end date within the CFR reporting period do not need to be uploaded at the time the CFR is submitted. However, CFR submissions that do not include the most current set of audited and certified financial statements will be considered incomplete.
6	In the Work in Progress section, once a DCN# is assigned but not submitted, is only the DCN# lost or is all information lost when additional edits are required?	Editing a CFR in the Work in Progress section which has a DCN# assigned but not yet submitted, will remove the previously assigned DCN#. However, all the previously entered data will remain.
7	How should the CFR-5 be completed when rent expense affects more than three programs?	If a space lease/rental transaction relates to more than three programs/sites and/or Administration, detail should be provided for the three most affected programs/sites listed in Column 3 of Section B.



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8	We file a fiscal CFR but have recently opened a program that should be reported on a calendar basis. How is the new program to be reported?	A service provider's standard reporting period is generally based on the geographic location of their headquarters. All service providers with headquarters in the five boroughs of NYC should submit a Fiscal Year CFR. Additionally, according to Section 3.0 of the CFR Manual, a service provider receiving Aid to Localities funding through a county contract or direct contract with a specified reporting period that is not the same as the service provider's standard reporting period, will complete a secondary Mini-Abbreviated CFR for the reporting period specified by the county or direct contract.
9	If the agency receives State Aid pass-through funds from another non-profit organization, which agency completes the DMH Claiming Schedules?	Regarding the reporting of State Aid pass-through funds, please note the following FAQ from Section 8.0 of the CFR Manual: Question: If an agency (Agency 1) provides services for another provider agency (Agency 2) under a subcontract arrangement, how do these agencies report that activity on the CFR? Answer: If Agency 1 has to file a CFR for other activities, the expenses and revenues for the subcontract would be listed as 'Other Programs' on CFR-2 in Column 9. If Agency 1 has no other CFR filing requirements, they would not need to file a CFR based on this activity. Agency 2 reports the expenses and revenues under the applicable program/site on their CFR. Generally, the expense is listed under OTPS as a purchased service.
10	How is the CCBHC program reported on the CFR?	The Certified Community Behavioral Health Clinic (CCBHC), program code 6350, is a shared OMH/OASAS program. It is reported as one combined program on the CORE schedules (CFR-1 - DMH-1) and split into separate OASAS and OMH programs on the Claiming schedules (DMH-2 & DMH-3). Refer to Appendix GG of the CFR Manual for further guidance. An Excel file is also available at the following link and will serve as a worksheet to aid providers in determining the required calculation: https://oasas.ny.gov/ccbhc-cfr-manual-worksheet



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11	Is there a difference between how the Cost-of-Living Adjustment (COLA) funds and the Targeted Inflationary Increase (TII) funds can be applied?	The Cost-of-Living Adjustment (COLA) and Targeted Inflationary increase (TII) help service providers address inflation by providing funding to first increase wages for non-executive direct care, support, and clinical staff and then to cover other critical service needs. As each State Agency handles COLA/TII funds differently, specific questions should be addressed to your State Agency's CFR Unit. DOH providers should address their questions to the following email address: mhrs@health.ny.gov . OPWDD providers should address their questions to the following email address: Opwdd.sm.2026TII@opwdd.ny.gov .