



January 1, 2021 to December 31, 2021 CFR Training Q & A

Q#	CFR Question	Answer
1	When will SED be issuing the 2021-2022 rate methodology letter?	The 2021-2022 Tuition Rate Setting Methodology letters for school age and preschool programs have been posted on the RSU website: http://www.oms.nysed.gov/rsu/Rates_Methodology/MethodLetters/home.html
2	What version of the CFR software is required to be used for the preparation of the 2021 calendar period CFR and when will it be available?	The CFRS software version 38 is required for the January 1, 2021 - December 31, 2021 calendar CFR reporting period. Version 38 was released on March 29 th , 2022 and is located on the OMH website: https://apps.omh.ny.gov/omhweb/cfrsweb/cfr_pages/download_current.htm
3	Where can the CFR Manual and Appendices be found?	The CFR Manual/Appendices and Transmittal letters are posted on the SED website found at: https://www.oms.nysed.gov/rsu/Manuals_Forms/Manuals/CFRManual/home.html
4	How do I sign up for the CFRS Announcement Mailing List?	The CFRS Announcement Mailing List can be found on the OMH website under the CFR Home Page: https://omh.ny.gov/omhweb/finance/main.htm
5	Is Schedule DMH-1 automatically populated if you are a Full CFR filer?	For Full CFR filers, the CFRS software will automatically aggregate the expenses and revenues reported on Schedule CFR-1 and carry the information forward to Schedule DMH-1. Units of service information will carry forward from Schedule CFR-1 for OPWDD and OASAS programs, and from Schedule OMH-1 for OMH programs. Units of service for Shared Programs must be entered on Schedule DMH-1.
6	What is the submission due date for the calendar year 2021 CFRs, including Article 28 Abbreviated CFRs?	The filing due date for the 2021 calendar year CFR is May 1, 2022 for OMH and SED providers or June 1, 2022 if a pre-approved 30-day extension request is filed on or before May 1, 2022. The filing due date for OASAS, OPWDD, DOH, and OCFS providers is June 1, 2022.

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7	On the COVID-19/COVID-19S Information Schedules, should we report only the COVID related expenses incurred in programs specific to a state agency or should we include COVID expenses from all state agency programs?	For non-SED programs, the expense section of the COVID-19 schedule should include expenses incurred by your Agency in responding to the COVID-19 pandemic, reported by program. For SED Providers, the COVID-19S schedule should include the net change in expenses and revenues by program and line item as a result of the COVID-19 pandemic.
8	Will the CFRS software work on Windows 11?	The CFRS software should be compatible with Windows 11.
9	We are required to submit a calendar year CFR to report our OPWDD programs. We also operate SED programs which are generally reported on a July to June fiscal year CFR. How do we file one CFR to satisfy both state agencies?	For a provider that submits a calendar year CFR and also operates SED programs, only one submission is required. Section 1.0 of the CFR Manual indicates that service providers operating programs under the jurisdiction of one or more state agencies must file an annual consolidated CFR to document the expenses and revenues related to those programs. This single CFR would be considered the primary CFR and include all expenses and all revenues of the service provider. In order to accommodate SED programs, special index codes “SS” and “FF” are provided to reflect the time frame of the information provided in each column. Therefore, a provider would split each program into two columns according to the specific reporting period and labeled with the appropriate index code. This submission would satisfy the providers reporting responsibilities. The SED indexing codes can be found in Section 13, page 13.2 of the CFR Manual. If the provider desires, an additional (secondary) Full July to June fiscal year CFR reporting only the SED programs, with all other programs reported on Schedule CFR-2, Column 9, can be submitted.
10	We had clinical staff and supervisory staff performing more services in OPWDD programs during 2021. What is the best process to classify their time while performing services to a 200 position title code?	When reporting hours worked for the program, the time spent doing direct care work should be reported with a position title code of 200 through 299 regardless of the qualifications or title of the staff member. Staff who split time between different programs, sites, or functions should track their time throughout the year. See Appendix J (Allocating Expenses for Shared Program/Site) and/or Appendix L (Acceptable Time Studies) for further information on allocation methods. Direct Charge is always preferred, if possible.

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11	Is there a way to import the necessary CFR data from a spreadsheet?	Fixed length, fixed field text files can be created from spreadsheets and used to fill certain schedules/lines in the CFR. A unique Site Key must be assigned to each program/site on the Program/Site Definition screen. Refer to the "Formatting a Text File" and "Importing a Text File" CFRS Online Help topics in the CFRS software.
12	Please explain the difference between the reporting of bad debt as an expense and reporting it as a revenue deduction.	<p>Certain providers report the provision for bad debts as a deduction from revenue, provided that the revenue was not reported net of the provision for bad debts. The presentation of the provision for bad debts on the CFR should be consistent with the presentation on the provider's audited income statement. If revenue is reported net of the provision for bad debts on the provider's income statement, then revenue would be presented net of the provision for bad debts on the CFR. This would be reported on Schedule CFR-1, line 97 (Provision for Bad Debts – Revenue Deduction).</p> <p>On a Full CFR submission, most providers will report the program related bad debt expense on Schedule CFR-1, line 40 (Other (OTPS)) and adjust the same amount on Schedule CFR-1, line 66 (adjustments/non-allowable costs). If the expense is related to agency administration, report it on Schedule CFR-3, line 17 (Other (OTPS)) and adjust the same amount on Schedule CFR-3, line 41 (adjustments/non-allowable costs).</p>
13	Regarding fringe benefits, if the plan is not deemed discriminatory, can we report the cost of the 401K match that the agency gives to the employees who participate?	As long as the 401K plan is available to all employees and is not deemed discriminatory, the company's match is an allowable expense to be reported as fringe benefits.
14	Is there a summary available of the changes made to the current CFR Manual compared to prior CFR manuals?	The Transmittal Letter is a summary of the changes in the CFR Manual and CFRS software. This letter is prepared for each reporting period and can be found at the following website: https://www.oms.nysed.gov//rsu/Manuals_Forms/Manuals/CFRManual/home.html

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15	Are the fringe benefits reported on Schedule CFR-6, Section 3, Column 8 inclusive of non-mandated and mandated fringe benefits?	Report on Schedule CFR-6, Section 3, Column 8 all costs for mandated and non-mandated fringe benefits made available to all employees that correspond to the individual reported in Column (1) (i.e., Payroll Taxes, Health Insurance, Pension Costs, Tuition Reimbursements, Severance Benefits). Further, in Column (9) - Other Benefits report the cash value of awards, rewards, loans or other benefits made in lieu of or in addition to monetary compensation or regular fringe benefits corresponding to the individual reported in Column (1). Include amounts relating to indemnification arrangements, the value of the personal use of housing, automobiles or other assets owned or leased by the service provider.
16	Will the new block grant funding programs (e.g., OASAS SAPT Workforce grant, OASAS SAPT Stabilization grant, OMH Workforce grant) require a secondary submission?	A secondary submission is not required for the reporting of the new Substance Abuse Prevention and Treatment (SAPT) Block Grant Supplemental grant awards. Because the contract period for the SAPT supplement grant funds does not coincide with the standard funding period, the expenses and use of the funds should be reported in the CFR fiscal period in which they occur. As a result, the expenses and revenues associated with the SAPT supplemental grant funds may be reported in more than one CFR fiscal period.
17	How can we get a copy of the presentation slides?	Post CFR training, the PowerPoint presentation may be requested by email from the CFR unit of the NYS agency. The presentation will be provided in pdf format.
18	Will OASAS accept Internet submission of certification schedule(s) or is an e-mailed copy required?	The preferred method for submitting certification schedules 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.
19	Is there a way to verify the list of program codes and site codes/PRUs that are required to be reported for each state agency?	Each NYS Agency has specific requirements for program site codes and program index codes. Please refer to Section 13.0 - CFR-1 - Program/Site Data, line 2 (Program Code) and line 3 (Program/Site Identification Number) of the CFR Manual for additional information. For additional guidance, contact the specific NYS Agency.

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20	What expenses need to be adjusted out of Schedule CFR-3 agency administration expenses prior to the ratio value calculation being performed?	Prior to the ratio value calculation being performed on Schedule CFR-3, any non-allowable expenses, such as those listed in Appendix X, would need to be adjusted out on Schedule CFR-3, line 41.
21	Which CFR revenue line captures the OASAS and OMH block grant funds?	Block Grants are federal funds earmarked for specific state or local programs. OASAS: They should be reported on Schedule CFR-1, line 79 of the Core schedules and on Schedule DMH-2, line 24 of the Claiming schedules. OMH: There are multiple ways in which the Federal Block Grant funding is reported on an OMH CFR. Please contact your OMH field office or the OMH CFR Unit for help in determining how your Agency's Federal Block Grant funding should be reported on the OMH CFR.
22	If we purchased a vehicle in 2021 and reported depreciation on the Core schedules, where is the full expensing of the vehicle reported to show we used our funds?	To fully expense an item of equipment, such as a vehicle, report the expense amount on Schedule DMH-2, line 9 "Equipment-Provider Paid". OASAS provides a line detail box on this line in order for the provider to fully expense all equipment purchases, and to adjust out any depreciation or interest expense reported on the Core schedules. OMH requires service providers to substitute actual equipment cost instead of depreciation on Schedule DMH-2. The cost should be claimed in the same fashion as budgeted. For additional guidance refer to Section 22.0 of the CFR Manual.
23	Our agency received OASAS State Opioid Response grants (SOR) funding to implement the Triple P (Positive Parenting Program) program. Should the funding be recorded on the CFR and if so where?	The OASAS SOR funding provided to implement the Triple P (Positive Parenting Program) program is considered a federal grant awarded by the Department of Health and Human Services and is expected to be reported on the predefined line, from the line detail box under Federal grants, on Schedules CFR-1, line 79, DMH-1, line 25 and DMH-2, line 24.
24	In light of the ongoing struggles experienced by agencies related to the COVID-19 pandemic, will there be an opportunity for OASAS providers to submit "Do not apply revenue" requests?	For OASAS providers, questions regarding the opportunity to submit "Do not apply revenue" requests should be directed to your OASAS Program Manager or Regional Office.

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25	For OASAS specific programs, if the provider is allowed to adjust out from Schedule DMH-2 the Paycheck Protection Program (PPP) loan forgiveness amount, could the net affect be a maximizing of State Aid?	For OASAS specific programs, because the provider is allowed to adjust out from Schedule DMH-2 the Paycheck Protection Program (PPP) loan forgiveness amount, the result will be a maximizing of State Aid.
26	In the preparation of a Full, Abbreviated or Article 28 Abbreviated CFR, if modifications are made to the Core schedules after the data had been transferred to the Claim schedules, can it be re-transferred?	If you make any changes to the Core schedules after transferring data to Schedule DMH-2, you must go back and re-transfer the data because the DMH-2 schedule is not automatically updated. In the process of re-transferring data, you will receive a warning stating "If you continue, the existing data will be replaced. Do you want to continue?". Select yes to continue.
27	We will be reporting services for the 29-I program. Does the 29-I program fall under DOH or OCFS?	<p>29-I Health Facilities may provide Child and Family Treatment and Support Services (CFTSS) and Children's Home and Community Based Services (HCBS) as part of their Other Limited Health-Related Services. Effective April 1, 2019, consolidated 1915(c) Children's HCBS Waiver services are reported as DOH programs. Refer to the FAQ in Section 8.0, Page 8.22 in the 2021 CFR Manual for more information. Appendix HH lists the applicable program codes.</p> <p>Providers that were designated to provide CFTSS to different populations - General Mental Health (OMH), Foster Care (OCFS), Substance Use (OASAS) - should report on the CFR based on the following: * Providers designated by OMH (and any other agency - OASAS and/or OCFS) - Report 100% of CFTSS under OMH. Providers designated by OASAS and OCFS - report 100% of CFTSS under OASAS. Refer to the FAQ in Section 8.0, Page 8.23 in the 2021 CFR Manual for more information.</p>
28	If any modification is made to a CFR after the Document Control Number (DCN#) is assigned, is a new validation and DCN# required to submit the revised CFR?	A new validation and a new DCN is required for a revised CFR.

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29	<p>What are the index codes used for and where can we find information regarding program index codes?</p>	<p>For OASAS, OMH and OPWDD programs, the program code index field is used to determine whether or not multiple occurrences of a program type are aggregated on Schedule DMH-1.</p> <ul style="list-style-type: none"> • If multiple occurrences of a program type have the same program code index on Schedules CFR-1, CFR-4 and CFR-4A, the information for that program type will be aggregated into a single column on Schedule DMH-1. • If multiple occurrences of the same program type each have a different program code index (on Schedules CFR-1, CFR-4 and CFR-4A), the information for each unique combination of program code and program code index will be reported in its own column on Schedule DMH-1. <p>Each NYS State Agency has specific requirements for program index codes. The following OMH programs are exempt from the program type aggregation requirement: each Permanent Housing Program site (Program Code 1070), each Family Based Treatment (Program Code 2040), each Transient Housing site (Program Code 2070), each Supportive/Single Room Occupancy (Program Code 5070), each Treatment/Congregate site (Program Code 6070), each Support/Congregate site (Program Code 6080), each Children and Youth Community Residence site (Program Code 7050) and each Single Room Occupancy Community Residence (Program Code 8050). Please refer to Section 13.0 - CFR-1 – Program/Site Data, line 2 (Program Code) of the CFR Manual for additional information.</p>

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30	Will we be notified when videos of this presentation are available on YouTube?	<p>The CFR webinar series has been posted and can be accessed on YouTube at the following addresses:</p> <p>1) Getting Started, Time to Do the CFR, Core Reports 12/8/2020) https://www.youtube.com/watch?v=dcbx7M50pnU&list=PL_UpF-pfvejG588ahDBxfl-ZxA1zqKoEX</p> <p>2) General and Agency Specific Changes/Highlights, Steps to a Successful Submission, Claiming, and COVID-19(S) Instructions (12/9/2020) https://www.youtube.com/watch?v=DTidQhTd8tc&list=PL_UpF-pfvejG588ahDBxfl-ZxA1zqKoEX&index=2</p>
31	When will the web-based CFR application be available?	<p>The anticipated release date of the new web-based CFRS application is August 2022. To be notified when the application is approved and available, service providers should sign up for the CFRS Mailing List at: https://omh.ny.gov/omhweb/listserv/cfr.htm</p>
32	Do you know when the January 2021 to December 2021 CFR Manual will be posted and where can it be found?	<p>The Calendar Year 2021 CFR Manual has been posted and is available at: https://www.oms.nysed.gov/rsu/Manuals_Forms/Manuals/CFRManual/home.html</p>
33	If an agency received PPP loan forgiveness for a Schedule CFR-2, Column 9 "Other Program", should this be reported on the COVID-19 Informational Schedule?	<p>PPP loan forgiveness reported on Schedule CFR-2, Column 9 "Other Programs" would also be reported on the COVID-19/COVID-19S Informational Schedule in the General Information section, but not the Program/Site Data section.</p>
34	How do we separate the reporting of the types of revenues under the Cares Act, such as PPP revenues on the COVID-19/COVID-19S Informational Schedules?	<p>On the COVID-19/COVID-19S Informational Schedules, the various revenues available under the Cares Act are reported on line 64, as predefined entries in the line detail box. Refer to the CFR Manual Sections 33B & 33C for additional guidance.</p>

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35	Do we need to report all state or private grants on the CFR?	State grant revenue in support of the provider's programs should be reported on Schedules CFR-1, line 80; CFR-2, line 10; DMH-1, line 26 and DMH-2, line 25 as applicable. This does not include monies received from OASAS, OMH, OPWDD and/or SED and does not include Aid to Localities funding received from OASAS, OMH and/or OPWDD. Private grant revenue should be reported as Other Revenue on Schedules CFR-1, line 94; CFR-2, line 10; DMH-1, line 30 and DMH-2, line 29 as applicable. Refer to Section 13.0 in the CFR Manual for additional information including a list of pre-defined entries.
36	Schedule CFR-1, line 82 captures Supplemental Nutrition Assistance Program (SNAP) benefits for OASAS and OPWDD programs. Where are SNAP benefits reported for OMH programs?	On Schedule CFR-1, revenue that cannot be appropriately reported on lines 69-93 should be reported as Other Revenue on line 94.
37	Should the revenue/expenses related to dealing with the COVID-19 pandemic be reported on Schedule CFR-1 in the program/site or do we report them on Schedule CFR-2, Column 9 - Other?	Revenue/expenses incurred in responding to the COVID-19 pandemic that are related to the operation or program administration of a NYS program that is authorized by a NYS CFR reporting Agency, are reported on a Full CFR on Schedule CFR-1. A COVID-19 related revenue/expense of a program not authorized or funded by one of the NYS Agencies that require a CFR is reported on Schedule CFR-2, Column 9 - Other.
38	Should the COVID-19 Informational Schedule only include fiscal data for the current CFR reporting period?	Paycheck Protection Program (PPP) loan and PPP loan forgiveness information is reported in the General Information section of the COVID-19 schedule and includes the date the Agency received the PPP loan and the date the PPP loan was forgiven. The Program/Site Data and Personal Services sections of the COVID-19 schedule are used to report increases in program administration and program/site expenses and revenues in the CFR reporting period, on a program/site specific basis that are specifically related to COVID-19. Refer to Section 33B in the CFR Manual for additional information regarding the COVID-19 schedule.



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39	<p>When we complete our Full CFR, the Ratio Value automatically allocates the administrative expense for us. We have an approved administration expense amount that is higher than the system is allocating, forcing us to find additional expenses in order to utilize the full grant funds. Is there a line that we could use to record the difference between what the Ratio Value is allocating and what is reported on our approved budget?</p>	<p><u>Core Schedules:</u> On a Full, Abbreviated and Mini-Abbreviated CFR submission, the ratio value methodology must be used to allocate agency administration expenses on the Core schedules.</p> <p><u>Claiming Schedules:</u> OASAS and OPWDD: The ratio value methodology must be used to allocate agency administration expenses to each OASAS and OPWDD program on the Claiming schedules.</p> <p>OMH: The ratio value methodology is the preferred method to allocate Agency Administration expenses. However, the total agency administration expenses allocated to OMH using the ratio value methodology may be redistributed between programs within the OMH claiming schedules using an allocation methodology other than the ratio value, as long as the alternate methodology is consistent with the method used to develop the service provider's approved budget. In most cases, when the accrual basis of accounting is used on the claiming schedules, the total agency administration reported on Schedule DMH-2, for all OMH programs, cannot exceed the total calculated agency administration on line 56 of Schedule CFR-3 (Full submission) or line 12 of the Agency Administration Worksheet (Abbreviated and Mini-Abbreviated submission).</p>

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40	<p>Will there be additional guidance concerning the American Rescue Plan Act of 2021 (ARPA) funding and reporting on the CFR? Should this be included in Medicaid or Federal Grants?</p>	<p>The funding received from ARPA should be reported as follows:</p> <p>OMH: The calendar year 2021 CFR Manual was updated to include in Appendix N the following OMH funding source codes:</p> <ul style="list-style-type: none"> • Federal CMHS Adult American Rescue Plan Funds (041Z) • Federal CMHS Kids American Rescue Plan Funds (044S) <p>ARPA funding disbursed through direct or local State Aid contract is reported on the “Net Deficit Funding” line of the applicable CFR schedules unless otherwise stated.</p> <p>OPWDD: Report funding for the Workplace Stabilization (ARPA) payments, related to HCBS Waiver programs, non-HCBS Medicaid programs (State Plan) and Non-Medicaid programs on Schedule CFR-1, Line 94 – labeled “ARPA/Mirrored ARPA Funding”. Further, OPWDD programs that require the filing of the DMH-2 and DMH-3 schedules should not include the amount received or expenses related to the Workforce Stabilization Payments in the claiming schedules. Instead, this amount should be shown as an Expense Variance. The provider should report “Workforce Stabilization Payments’ on the Explanation of Variance line.</p> <p>OASAS: Report ARPA funds on the CFR as Medicaid Revenue.</p> <p>SED: Report ARPA funds on Schedule CFR-1, line 79 – Federal Grants.</p>