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## NYS Office of Mental Health CFR Reporting Guidelines for Supplemental CMHS Block Grant Awards

In 2021, two federal laws were enacted in response to the COVID-19 pandemic, The Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) and The American Rescue Plan Act (ARPA), both providing supplemental funding to mental health services through time-limited expansions of the United States Substance Abuse and Mental Health Services Administration (SAMHSA) Community Mental Health Services Block Grant (CMHS Block Grant).

The Office of Mental Health (OMH) received the following supplemental Community Mental Health Services Block Grants in federal fiscal year (FFY) 2021 as part of the CRRSAA and ARPA:

- \$46,339,285 via Award # 1B09SM083990-01/Document # 21B1NYCMHSC5 through CRRSAA
- \$80,040,583 via Award # 1B09SM085374-01/Document # 21B1NYCMHSC6 through ARPA
- \$2,754,491 via Award # 1B09SM085902-01/Document # 21B3NYCMHSC6 through ARPA

OMH has allocated funding for a variety of purposes via State Aid Letters, Direct Contracts, and/or standalone Purchase Orders to carryout various initiatives. Contract closeouts for initiatives funded through the supplemental CMHS Block Grant Awards will be handled via quarterly and final expenditure reports. For any contracts that are multi-funded (e.g. include supplemental federal funds AND other funding sources within the same contract), providers will need to ensure that they comply with the quarterly and final expenditure reports for the federal components in addition to claiming according to their submitted Consolidated Budget Report (CBR). The form and format of the quarterly and final expenditure reports are accessible on the OMH Supplemental webpage:

<https://omh.ny.gov/omhweb/planning/cmhsbg-fmap/index.html>

As indicated in the Consolidated Fiscal Reporting and Claiming Manual, providers must follow the Consolidated Fiscal Report (CFR) guidelines and adhere to the required schedules for the type of CFR that their provider agency is required to file. Furthermore, OMH expects that providers continue to follow normal GAAP rules in reporting revenues and expenses within the CFR.

### **Full CFR Filers and Abbreviated CFR Filers:**

Providers are required to report all revenue and expenses, from all sources, including all grants, on the applicable CFR core schedules and claiming schedules. Specific guidance by the various supplemental initiatives can be found below.

### **Mini-Abbreviated CFR Filers and Article 28 Abbreviated CFR Filers:**

Providers are required to report all revenue and expenses, from all sources, including all grants, on the CFR core schedules and claiming schedules. Specific guidance by the various supplemental initiatives can be found below. Initiatives that are required to report on the CFR-2 – Column 9 – Other Programs will NOT be reported on the Mini-Abbreviated CFR or the Article 28 Abbreviated CFR and will solely be tracked on the quarterly and final expenditure reports.

**The FFY 2021 Supplemental CMHS Block Grant Awards must be reported as follows:**

Supplemental CMHS Block Grant Awards – COVID Mitigation

- Fund Source Code (FSC) for Allocation: 041Z
- Program Code for CFR Reporting: CFR-2 – Column 9 – Other Programs
- CFR Schedules: CFR-2
  - Expenditures: Column 9 – Other Programs – Expense Rows 1-9
  - Revenue: Column 9 – Other Programs – Gross Revenue Line 10

Annual CMHS Block Grant Supplemental Awards – Workforce

- Fund Source Code (FSC) for Allocation: 041H
- Program Code for CFR Reporting: CFR-2 – Column 9 – Other Programs
- CFR Schedules: CFR-2
  - Expenditures: Column 9 – Other Programs – Expense Rows 1-9
  - Revenue: Column 9 – Other Programs – Gross Revenue Line 10

Supplemental CMHS Block Grant Awards – Jail Diversion

- Fund Source Code (FSC) for Allocation: 041H
- Program Code for CFR Reporting: CFR-2 – Column 9 – Other Programs
- CFR Schedules: CFR-2
  - Expenditures: Column 9 – Other Programs – Expense Rows 1-9
  - Revenue: Column 9 – Other Programs – Gross Revenue Line 10

Supplemental CMHS Block Grant Awards – Peer Services

- Fund Source Codes (FSC) for Allocations: 041H and 041Z
- Program Code for CFR Reporting: CFR-2 – Column 9 – Other Programs
- CFR Schedules: CFR-2
  - Expenditures: Column 9 – Other Programs – Expense Rows 1-9
  - Revenue: Column 9 – Other Programs – Gross Revenue Line 10

Supplemental CMHS Block Grant Awards – Mobile Crisis

- Fund Source Code (FSC) for Allocation: 041H
- Program Code for CFR Reporting: CFR-2 – Column 9 – Other Programs
- CFR Schedules: CFR-2
  - Expenditures: Column 9 – Other Programs – Expense Rows 1-9
  - Revenue: Column 9 – Other Programs – Gross Revenue Line 10

Supplemental CMHS Block Grant Awards – School Based Mental Health Clinic

- Fund Source Code (FSC) for Allocation: 044C
- Program Code for CFR Reporting: CFR-2 – Column 9 – Other Programs
- CFR Schedules: CFR-2
  - Expenditures: Column 9 – Other Programs – Expense Rows 1-9
  - Revenue: Column 9 – Other Programs – Gross Revenue Line 10

## Supplemental CMHS Block Grant Awards – Intensive Community Based Services for Children and Youth

- Fund Source Codes (FSC) for Allocations: 044C and 044S
- Program Code for CFR Reporting: CFR-2 – Column 9 – Other Programs
- CFR Schedules: CFR-2
  - Expenditures: Column 9 – Other Programs – Expense Rows 1-9
  - Revenue: Column 9 – Other Programs – Gross Revenue Line 10

## Supplemental CMHS Block Grant Awards – Systems of Care

- Fund Source Code (FSC) for Allocation: 044C
- Program Code for CFR Reporting: CFR-2 – Column 9 – Other Programs
- CFR Schedules: CFR-2
  - Expenditures: Column 9 – Other Programs – Expense Rows 1-9
  - Revenue: Column 9 – Other Programs – Gross Revenue Line 10

## Supplemental CMHS Block Grant Awards – 988

- Fund Source Codes (FSC) for Allocations: 041H and 041Z
- Program Code for CFR Reporting: 1720 - 988 Crisis Hotline Center
- CFR Schedules: Report on all applicable core and claiming schedules for the entire CFR
  - Expenditures: Report expenditures on all applicable core and claiming schedules in the program code and FSC noted above.
  - Revenue: Report on all applicable core and claiming schedules in the “net deficit funding” revenue line in the program and FSC noted above.

## Supplemental CMHS Block Grant Awards – Crisis Stabilization

- Fund Source Codes (FSC): 041H and 041Z
- Program Code for CFR Reporting:
  - 1700 – Supportive Crisis Stabilization Center; or
  - 1710 – Intensive Crisis Stabilization Center
- CFR Schedules: Report on all applicable core and claiming schedules for the entire CFR
  - Expenditures: Report expenditures on all applicable core and claiming schedules in the program code and FSC noted above.
  - Revenue: Report on all applicable core and claiming schedules in the “net deficit funding” revenue line in the program and FSC noted above.

## Supplemental CMHS Block Grant Awards – Crisis Residence

- Fund Source Codes (FSC): 041H and 041Z
- Program Code for CFR Reporting: 0910 – Crisis Residence
- CFR Schedules: Report on all applicable core and claiming schedules for the entire CFR
  - Expenditures: Report expenditures on all applicable core and claiming schedules in the program code and FSC noted above.
  - Revenue: Report on all applicable core and claiming schedules in the “net deficit funding” revenue line in the program and FSC noted above.

#### Supplemental CMHS Block Grant Awards – Adult ACT Team Expansion

- Fund Source Codes (FSC): 041H and 041Z
- Program Code for CFR Reporting: 0800 - Assertive Community Treatment (ACT) Program
  - Use A0 index code to delineate startup funding
- CFR Schedules: Report on all applicable core and claiming schedules for the entire CFR
  - Expenditures: Report expenditures on all applicable core and claiming schedules in the program code and FSC noted above.
  - Revenue: Report on all applicable core and claiming schedules in the “net deficit funding” revenue line in the program and FSC noted above.

#### Supplemental CMHS Block Grant Awards – Young Adult ACT Team Expansion

- Fund Source Codes (FSC): 041H and 041Z
- Program Code for CFR Reporting: 0800 - Assertive Community Treatment (ACT) Program
  - Use A0 index code to delineate startup funding
- CFR Schedules: Report on all applicable core and claiming schedules for the entire CFR
  - Expenditures: Report expenditures on all applicable core and claiming schedules in the program code and FSC noted above.
  - Revenue: Report on all applicable core and claiming schedules in the “net deficit funding” revenue line in the program and FSC noted above.

#### Supplemental CMHS Block Grant Awards – Children and Youth Adult ACT Team Expansion

- Fund Source Codes (FSC): 044C and 044S
- Program Code for CFR Reporting: 0800 - Assertive Community Treatment (ACT) Program
  - Use A0 index code to delineate startup funding
- CFR Schedules: Report on all applicable core and claiming schedules for the entire CFR
  - Expenditures: Report expenditures on all applicable core and claiming schedules in the program code and FSC noted above.
  - Revenue: Report on all applicable core and claiming schedules in the “net deficit funding” revenue line in the program and FSC noted above.

#### Supplemental CMHS Block Grant Awards – On Track New York

- Fund Source Codes (FSC): 044C and 041Z
- Program Code for CFR Reporting: 5010 – OnTrack NY Coordinated Specialty Care First Episode Psychosis
- CFR Schedules: Report on all applicable core and claiming schedules for the entire CFR
  - Expenditures: Report expenditures on all applicable core and claiming schedules in the program code and FSC noted above.
  - Revenue: Report on all applicable core and claiming schedules in the “net deficit funding” revenue line in the program and FSC noted above.