



Consolidated Fiscal Reporting System Interagency Committee

July 1 , 2019 to June 30, 2020 CFR Training - Q & A

Q#	CFR Question	Answer
1	What is the best method to submit signed certification schedules?	The signed and dated certification schedules for a CFR may be submitted electronically through the OMH CFRS upload page at: https://apps.omh.ny.gov/omhweb/cfrsweb/cfrsupload/ .
2	Is it necessary to mail hard copies of our CFR to the NYC Regional Office or will they accept a PDF file?	The County, City and NYS Agency field offices may require hard copies of the CFR and certification schedules to be submitted. Please check with the funding county or municipality to determine their CFR submission requirements.
3	Is the CFR-iii certification schedule with the LGU signatures due by 8/1? Is there a penalty if not submitted by 8/1?	The completed certifications are required by the due date. Please contact the appropriate NYS Agency to determine if penalties are applicable. Also, see Section 12.0 of the CFR Manual for specific information regarding the CFR-iii certification schedule. For Local Contract funded service providers, submit one copy to the funding DMH State Agency(ies). Do not wait for the County LGU to sign their portion of the CFR-iii.
4	Is a late fee considered a non-allowable expense?	Late fees are a non-allowable expense on the CFR as detailed in Appendix X of the CFR Manual.
5	If a prior CFR contains errors, how do you submit a correction?	The corrected CFR along with the applicable, signed certification schedules with the new document control number (DCN) should be uploaded. Please refer to Section 2.0 of the CFR Manual - General CFR Submission Requirements.
6	Can the CFR software operate on an Apple operating system?	The CFRS software is not compatible with an Apple operating system.
7	Where can we find information regarding program index codes?	Each NYS State Agency has specific requirements for program index codes. Please refer to Section 13.0 - CFR-1 – Program/Site Data, line 2 (Program Code) of the CFR Manual for additional information.
8	Where can we find information regarding program site codes?	Each NYS State Agency has specific requirements for program site codes. Please refer to Section 13.0 - CFR-1 – Program/Site Data, line 3 (Program/Site Identification Number) of the CFR Manual for additional information.
9	We have received prior fiscal year CFR re-submission requests from a NYS State Agency. Which version of the CFRS software should we use to re-submit?	The provider should submit a corrected CFR using the latest version of the CFRS software.



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10	On Schedule CFR-2, with respect to vacation and leave accruals, are those the total unused hours available at the end of the CFR reporting period? (E.g. balance at 6/30/20 for July - June CFR filers)	Vacation leave accruals are the amount of change between the vacation leave accruals posted at the end of the prior cost report period and the end of the current cost report period.
11	Can legal expenses be directly charged to a specific program?	In a Full CFR submission, legal expenses that are directly attributable to a program may be reported on Schedule CFR-1, line 40. Legal expenses that are not attributable to a specific program may be reported on Schedule CFR-3, line 6 as part of the Agency's administrative expense.
12	How do I import a prior year CFR into the current version of the CFRS software?	Instructions on how to import a prior year CFR can be found at: https://apps.omh.ny.gov/omhweb/cfrsweb/instructions/importing.htm
13	If my organization merged during the year, what are the CFR submission requirements?	In the case of a merger, a twelve-month CFR would be required for both Agencies to report the activities of the program operated for their respective portions of the reporting period. Additional information on this topic can be found in a FAQ in Section 8.0 of the CFR Manual.
14	Will there be a webinar to address commonly found CFR errors?	Please refer to Appendix D - General CFR Rejection Criteria of the CFR Manual for a list of common errors.
15	What is the funding source code for the HHS CARES Act payment?	There is no funding source code for the HHS CARES Act payment.
16	What contract number should be used on the DMH-2 schedule when reporting non-funded programs?	A program that is not funded by State Aid is reported as a local contract on schedule DMH-2 and the first seven letters of the county the program operates in is used as the contract #. For additional information see Section 22.0 - DMH-2 Aid to Localities/Direct Contract Summary of the CFR Manual.
17	Will the 19-20 CFR Training webinar presentation be available to view?	The 19-20 CFR Training webinars can be found at OPWDD's YouTube webpage: https://www.youtube.com/watch?v=38T93roOGBE&list=PL_UpF-pfvejG588ahDBxfl-ZxA1zqKoEX
18	On the DMH-3, is Ratio Value the best method for calculating revenue from multiple funding sources?	Please refer to your contract with the NYS Agency and the approved budget for the program to determine revenue by funding source code.



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19	How are Units of Service (UOS) for DOH programs reported for COVID-19 services?	The <i>Unit of Service</i> (UOS) measurement required for each program is detailed in Appendices E, F, G, H, HH & II of the CFR Manual. DOH Programs are listed in the Appendix HH.
20	Are there CFR schedules in Excel format that can be accessed?	CFR schedules are not available in Excel format. However, PDF versions are accessible at the SED website: http://www.oms.nysed.gov/rsu/Manuals_Forms/Forms/CFR/home.html
21	On the COVID-19 schedule, if a provider did not receive Payroll Protection Program (PPP) revenue are we still required to complete questions after 1a?	If your Agency <u>did not</u> receive revenue from the Paycheck Protection Program (PPP), then select "No" to question #1a of the General Information section of the COVID-19 schedule and then advance to question #3.
22	Will the CFRS software have the new OPWDD program code for the HCBS Group Community Habilitation – Residential Service?	The new OPWDD program code for HCBS Group Community Habilitation – Residential Service is 0257.
23	On the COVID-19 schedule, if the decision has not been made regarding loan forgiveness, how do we answer question 2a?	Question 2a of the COVID-19 schedule asks if the PPP loan received was forgiven in the current CFR reporting period. If the PPP loan was not forgiven, then answer 'no'.
24	Has there been any discussion about reimbursing staff who are now absorbing office expenses by working from their homes?	The NYS Agencies that require a CFR do not directly reimburse provider staff for expenses. The discussion of reimbursement for expenses incurred from working from home should be directed to your employer.
25	Our Agency has received funding from NYC Agencies. Is this information reflected on these schedules?	Report all expenses incurred and revenues earned for the reporting period on the applicable lines of the CFR schedule. If there is no applicable line, report the expense or revenue on the applicable "Other" line. For additional information see Section 13.0 - CFR-1 Program/Site Data and Section 22.0 - DMH-2 Aid to Localities/Direct Contract Summary of the CFR Manual.
26	Will the COVID-19 schedule be required for the 2021 reporting period?	It is expected that the COVID-19 schedule will be required for the calendar 2020, fiscal 20/21 and calendar 2021 CFR submissions.
27	Does COVID-19 revenue refer also to a difference in revenue collected from the change to bundle rates in comparison to regular apg rates?	Questions regarding 'change to bundle rates in comparison to regular apg rates' should be directed to the NYS Agency certifying or funding the program. The contact information for each NYS Agency can be found in the last page of the CFR Transmittal Letter located at: http://www.oms.nysed.gov/rsu/Manuals_Forms/Manuals/CFRManual/home.html .



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28	Should the expenses related to dealing with 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?	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 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.
29	Will our State Aid funding be reduced due to private foundation grants related to COVID-19?	Questions regarding reduction in funding due to private foundation grants should be directed to the specific NYS Agency certifying or funding the program.
30	Is the OPA on the DOH website current?	The provider's Office of Program Administrator (OPA) account is used to access information, including Mental Hygiene Service rates and fee schedules. Questions and concerns may be submitted to: MHRS@health.ny.gov. Please include the following: Agency 5-digit corporation ID, Agency name, contact information, the Developmental Disabilities Regional Office (DDRO) for your Agency, and program type.
31	What is meant by personal service expenses related to the COVID-19 schedule?	Personal services expense is the compensation in the reporting period for the services rendered by employees in dealing with the COVID-19 pandemic in the Program/Site, Program Administration or LGU Administration.
32	What is the impact of the PPP loan on NYS OMH and NYC DOHMH net deficit funding?	An OMH and OASAS program that is funded by 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.
33	We received the PPP loan in May but don't qualify for forgiveness at the moment. How do we report PPP loan on the CFR?	For not-for-profit and proprietary entities, the presentation of the PPP loan forgiveness on the CFR should match the presentation on your Agency's audited financial statements prepared in accordance with U.S. GAAP using the accrual basis of accounting.
34	On the COVID-19 schedule, do the telecommunication expenses include increases in IT costs?	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. See section 33B of the CFR Manual for specific line item instructions.



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35	If we provided telehealth services, would these FTE hours need to be reported on the COVID-19 schedule?	The salaries and wages of employees that provided telehealth services that were, above and beyond the normal course of business, and related to dealing with the COVID-19 pandemic should be entered on the Personal Services section of the COVID-19 schedule.
36	We have COVID-19 related expenses but no additional funding to charge to our bottom line. Should the COVID-19 related expenses be reported in COVID-19 supplemental schedule?	Additional expenses above and beyond the normal course of business that are related to dealing with the COVID-19 pandemic should be reported on the COVID-19 schedule, regardless, if additional funding was provided.
37	If we underspend on our operating budget and savings are used to cover COVID-19 expenses, do we need to complete the COVID-19 supplemental schedule?	Additional expenses, above and beyond the normal course of business, that are related to dealing with the COVID-19 pandemic should be reported on the COVID-19 schedule.
38	Our Agency received the PPP loan but are using these funds for only the allowable expenses stated on their guidelines and only for our clinics and administrative department. Do we still enter these expenses in the CFR under the clinic program or in the Other Program column of Schedule CFR-2?	The revenue reported on the CFR should be matched with the expenses they are associated with. Program and program administration expenses are reported on the CFR in the program they are associated with. Agency administration expenses are reported on: <ul style="list-style-type: none"> • a Full CFR on schedule CFR-3 and on • an Abbreviated and Mini-Abbreviated CFR on the Agency Administration Worksheet.
39	Our organization has several entities. Do we include PPP loans for all entities on the COVID-19 schedule or just the entity we are preparing the CFR?	Revenues and expenses for related entities/affiliates are not reported on the COVID-19 schedule.
40	When should agencies include COVID-19 revenues and expenses on the CFR?	Expenses and revenue related to dealing with the COVID-19 pandemic are reported on the core schedules of the CFR using the accrual basis of accounting.
41	Our Agency has received funding from NYC agencies concerning COVID-19. Is this information (revenue & expenses) reflected on this new COVID-19 schedule?	Expenses and revenue related to dealing with the COVID-19 pandemic that were, above and beyond the normal course of business, are reported on the COVID-19 schedule using the accrual basis of accounting.