

**Tuesdays @ Ten**

# **New York Consolidated Fiscal Report (CFR) Update**

October 4, 2022

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## ■ Individuals

- Participate in entire webinar
- Answer polls when they are provided

## ■ Groups

- Group leader is the person who registered & logged on to the webinar
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- Complete group attendance form
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- If all eligibility requirements are met, each participant will be emailed their CPE certificate within 15 business days of webinar. Due to the large volume of certificates of completion issued, requests to re-issue lost or misplaced certificates will be honored up to 60 days following the webinar

# Presenters



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# Agenda

WEBINAR

- Impact of Extraordinary Federal Funding

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- Changes to CFR Reporting

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- Workforce Stabilization

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- CFRs Web

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- Review Techniques

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# Impact of Extraordinary Federal Aid

Multiple funding  
streams

Challenges how  
to use them

CFR Reporting –  
Disconnect

# Impact of Extraordinary Federal Aid

**Mental Health**

**Addiction Services and Supports**

**Office for People With Developmental Disabilities**



**Office of Children and Family Services**



Not treated as offsetting revenue  
(Supplemental guidance)

Not treated as offsetting revenue  
(Supplemental guidance)

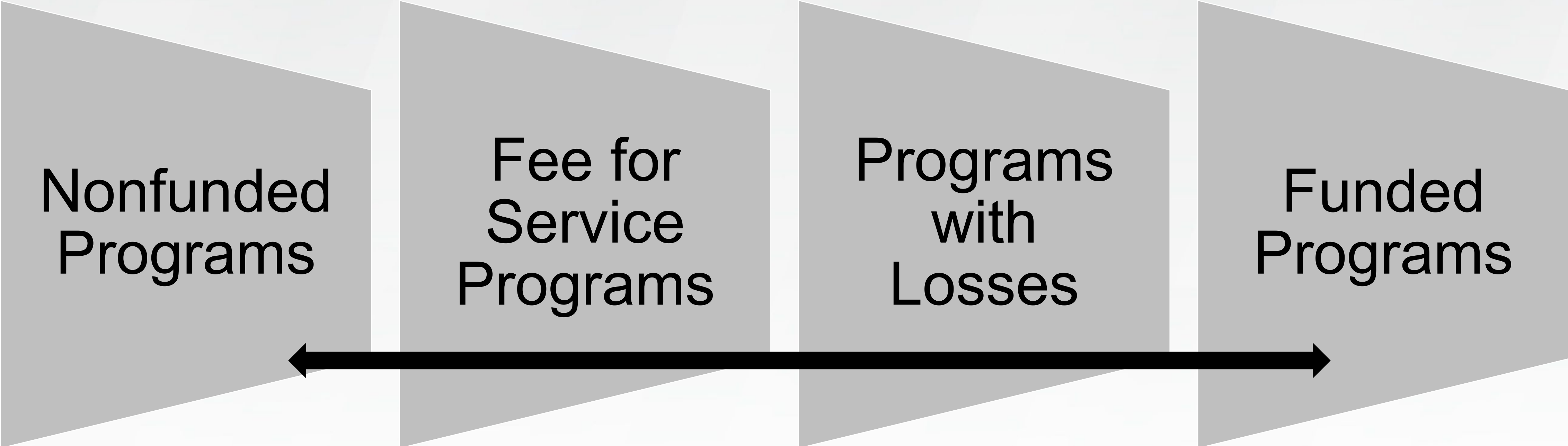
No guidance to date

Mixed signals

Treated as offsetting revenue –  
Included in budget language & rate methodology letters

# Impact of Extraordinary Federal Aid

## Utilization of Funds



# CFR Update

WEBINAR

- June 30, 2022
  - Continuation of COVID-19(s) schedules
    - + “O” agencies – report increases only
    - + SED – report net increases or decreases
      - > CRITICAL FOR SED providers
  - Workforce Stabilization
    - + Added new OPWDD Informational Only
      - > Line 68f – “Workforce Stabilization – Personal Services”
      - > Line 68g – “Workforce Stabilization – Fringe Benefits”
    - + Added new predefined line entry option on line 94
      - > “ARPA/Mirrored ARPA Funding (Workforce Stabilization)”
  - New Platform – CFRs Web – Live 9/15/22. Goodbye desktop version!

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# COVID-19 Schedules Recap

Revenue & Expenses Due to  
the COVID-19 Pandemic

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## Revenue

- Above & beyond the course of normal business
  - COVID-19 grants
  - Stimulus funding
    - + WSI funding
  - Flexible billing
  - Donations received in response to the COVID-19 pandemic
  - COVID-19 federal tax credits that are recorded as revenue

## Expenses

- Above & beyond the course of normal business
  - PPE
  - FEMA reimbursable costs
  - Salaries
    - + Hazard pay or extra overtime
    - + WSI payments
    - + Severance pay/early retirement program
    - + Flexible programs
  - Fringe benefits
  - Considerations for shared COVID-related expenses
- Compare to pre-pandemic, not last year



- Due Date for 6/30/2022 providers
  - 12/1/2022
- Penalties for late submission
- <https://omh.ny.gov/omhweb/finance/train.htm> – CFR training

# OPWDD – Workforce Stabilization

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- Workforce Stabilization
  - Informational
  - 68f Workforce Stabilization – Personal Services (OPWDD Only – Informational): Report total personal services reported on line 16 & contracted services reported on line 35 that are related to OPWDD’s Workforce Stabilization initiative. This would include expenses related to COVID Service Payments, Vaccination Incentive Payments, Longevity Payments, & Retention Payments
  - 68g. Workforce Stabilization – Fringe Benefits (OPWDD Only – Informational): Report total fringe benefits reported on line 18 that are related to OPWDD’s Workforce Stabilization initiative. This would include expenses related to COVID Service Payments, Vaccination Incentive Payments, Longevity Payments, & Retention Payments

# Workforce Stabilization

## Accounting considerations

- Revenue recognition

## Accurate CFR Reporting

- Program/Site Reporting
- Revenue & Expenses
- Should follow the employee
- Aggregate into buckets

## Impact of WSI on CFR Reporting

- Personal Service analytics
- Ratio Value – pulling down ratio value from other programs
  - SED & contract programs
  - Being addressed by state funding agencies?

# CFRs Web

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## Set up

- Designated security manager
- Assign & designate Users – Preparer/Reviewer/Submitter
- Setting up your auditors

## Access

- <https://cfrweb.omh.ny.gov/auth-select>

## Functionality

- Same as desktop
- Some added features

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Announcement Board

July 1, 2021 - June 30, 2022 CFR due dates:
OMH and SED filers - Nov 1, 2022
OPWDD, OASAS, DOH and OCFS filers - Dec 1, 2022
A 30-day extension may be requested by OMH and SED providers from the SED Website, http://www.oms.nysed.gov/rsu/Manuals\_Forms/Manuals/CFRManual/ , prior to Nov 1, 2022.

Create a New Submission

Upon selection of the 'Create a New Submission' option, it is recommended to check for accuracy of any data that may have automatically populated from prior period reports.

Create a New Submission

Continue Submission and Upload Completed CFRs/CBRs

Continue working on CFRs/CBRs that have not yet been submitted to the NYS agencies.

View in Progress CFRs/CBRs

Review or Revise CFRs/CBRs and Upload Documents

Review or Revise CFRs/CBRs that have been submitted to the NYS agencies. Upload financial statements and other supporting documentation.

Review or Revise CFRs/CBRs


Helpful Links

State Agencies

CFR Manual

CFR Training



 **Bryant Macaraeg**

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User Menu ✕


Bryant Macaraeg is a provider (12345) user with roles: Reviewer

Change Provider


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Logoff

Consolidated Fiscal Reporting System (STAGING)

 **Menu**

Menu ✕


 Home

Dashboard

**Submission**


- Submission Details
- Provider Agency Definition
- Program Site Definition
- CFR-i
- CFR-ii/iiA
- CFR-iii
- CFR-iv
- CFR-4
- CFR-4a
- CFR-1

Consolidated Fiscal Reporting System (STAGING)

 **Menu**

RECONCILIATION

COVID-19

 **Utilities** ▾


- DMH-1 to DMH-2 Transfer
- Import Data from Text File
- Export to CSV
- Change/Delete Funding Source
- Final Validations and Assign DCN


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Submit

Update Submission

Print Schedules

FAQs 

CFR Manual 

 Help 

NEW YORK STATE

Services News Government COVID-19

Consolidated Fiscal Reporting System (STAGING)

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Back to Dashboard Back to Work In Progress

Submission Details : July 01, 2021 - June 30, 2022 ?

Work in progress Full OPWDD

View Submission Edit Submission

This submission is available for editing.

Uploaded Documents

**Editing a Submission**

This document will be available for editing. Other users will not be able to edit the document during your session.

NEW YORK STATE

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Consolidated Fiscal Reporting System (STAGING)

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Submission Dashboard

Document Type

CFR Only

Search...

Jul 2020 - Jun 2021

DCN	Submission Type	State Agencies	Submitted Date
99999999	Full	OPWDD	12/27/2021
88888888	Full	OPWDD	12/01/2021

Jul 2019 - Jun 2020

Jul 2018 - Jun 2019

Jul 2017 - Jun 2018

Jul 2016 - Jun 2017

Jul 2015 - Jun 2016

Jul 2014 - Jun 2015

Jul 2013 - Jun 2014

Jul 2012 - Jun 2013



Agency

New CFR Submission ?

**Submission Type**  
Select the submission type

**State Agency**  
 OMH  
 OPWDD  
 OASAS  
 SED  
 DOH  
 OCFS

**Reporting Cycle**  
 Calendar [January to December]  
 Fiscal [July to June]  
 Non Standard

**Reporting Period**  
2021 - 2022

**Would you like to carryforward data from a prior submission?**  
 Yes  
 No

**Submission Description (Recommended for Budget)**



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Carry Forward Prior Submission ?

Select a submission from the list below to carry forward data from:

Reporting Period	DCN	Type	Submitted Date	State Agencies
<input checked="" type="radio"/> Jul 2020 - Jun 2021	99999999	Full	12/01/2021 03:41:55	OMH
<input type="radio"/> Jul 2019 - Jun 2020	11111111	Full	01/28/2021 09:53:43	OMH

Select if all the data or master data is required to be carried forward:

All Data

Master Data Only

Include CFR-4/CFR-4A data

Position, Standard Work Week, Hours Paid and Amount Paid

Position and Standard Work Week

Include CFR-1 program/site data

Back

Next



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Carry Forward Prior Submission ?

Carryforward is complete.

Next





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July 01, 2021 - June 30, 2022

Full

CFR-4 — Personal Services

Display data from July, 2020 - June, 2021

Program/Site - Program Admin/LGU Admin

Agency Admin

State Agency

Program

Site

OPWDD

0204 (00) HCBS Group Day Habilitation Service (Certified Site)

6462508 - Day Hab Site #1

Position	Standard Workweek	Hours Paid	FTE	Amount Paid		State Agency Total for all programs		
						Hours Paid	FTE	Amount Paid
102 - Housekeeping and Maintenance	40.0	0	0.000	0		0	0.000	0
		468	0.225	11,911		13,534	6.505	308,193
		Hours Paid (0) is invalid		Amount Paid (0) is invalid				
104 - Transportation Worker	40.0	0	0.000	0		0	0.000	0
		62	0.030	1,128		10,592	5.092	199,035
		Hours Paid (0) is invalid		Amount Paid (0) is invalid				
201 - Mental Hygiene Worker (not for OMH CR)	40.0	0	0.000	0		0	0.000	0
		30	0.014	478		90,858	43.680	1,472,048
		Hours Paid (0) is invalid		Amount Paid (0) is invalid				

Consolidated Fiscal Reporting System (STAGING)

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Agency July 01, 2021 - June 30, 2022 Full

CFR-1 — Program/Site Data Display data from July, 2020 - June, 2021

State Agency: OPWDD Program: 0204 (00) HCBS Group Day Habilitation Service (Certified Site) Site: 6462508 - Day Hab Site #1

General Information | Expenses | Revenues

Line No	Description	Cost Code	Value
<b>OPWDD ONLY - INFORMATIONAL</b>			
68a	Other Than To/From Transportation Allocation	19101	
68b	To/From Transportation Allocation	19102	126,438
ⓘ Entry is required on line 68b			
68c	ICF/IID SED Contract Liability	19103	
68d	Program Administration Property	19104	
68e	ICF/IID Day Services Liability	19105	
68f	Workforce Stabilization & Personal Services	19106	No data
68g	Workforce Stabilization & Fringe Benefits	19107	No data



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July 01, 2021 - June 30, 2022

Full

Final Validations & Assign DCN ?

A Document Control Number (DCN) can be assigned after this submission successfully passes final validations. Otherwise, all applicable validation error messages will be displayed in a tabular structure below. Select each validation error message to be redirected to the source or location of the error. Before the system can assign a DCN, all the validation error messages must be resolved.

To perform final validations and assign DCN, select 'Final Validations & Assign DCN' button.

Final Validations & Assign DCN





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July 01, 2021 - June 30, 2022

Full

CFRS import data from text file ?

Type Of file to import

Select a file

First row is header row

Import

- Select a import file type
- Expense/Revenue
- Personal Service [Employee]
- Personal Service [Contractor]
- Claim Program Summary [DMH-2]
- Claim Funding Source Summary [DMH-3]
- Worksheet Detail

Import history

Line #	File type	File name	Message	Import date/time	User ID



# Review Techniques



Ensure all expenses related to pandemic are accounted for & Cares Act Funding is/will be utilized & reported in program/site charged.



Program – Full year comparison/pre-pandemic/pandemic period



Analytical procedures



Average salary/fringe benefits %



SED – Center-based programs – calculating reconciliation rates with & without net changes



# Questions?

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