



Tuesdays at Ten: CFR & Industry Updates

IDD & Behavioral Health

September 16, 2025

Meet the Presenters



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Agenda

1. CFR Update
2. SED Update
3. OPWDD Update
4. OMH/OASAS Update
5. Best Practice
6. Questions



- Due Date for June 30 providers
 - 12/1/2025 (with extension) Monday
- [NYS Consolidated Fiscal Report July 1, 2024 to June 30, 2025 ► 30-Day Extension \(OMH & SED filers\)](#)
- Penalties for late submission
- <https://omh.ny.gov/omhweb/finance/train.htm> – CFR training

NEW YORK CONSOLIDATED FISCAL REPORTING SYSTEM
Interagency Committee

Consolidated Fiscal Reporting
and Claiming Manual
July 1, 2024 – June 30, 2025 (Rev. August 2025)

**CFR Due Date
12/1/2025**

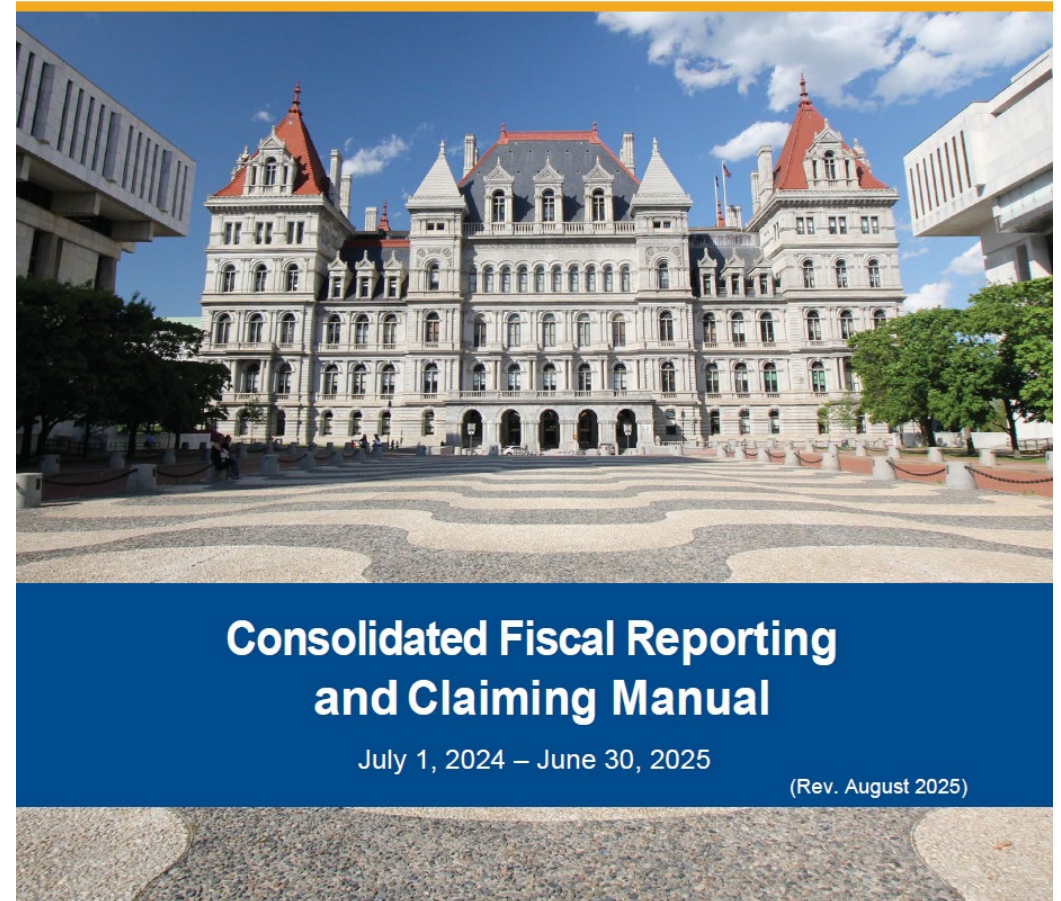
CFR Update – CFR Manual Changes

Manual Structure & Content Updates

- **CFR-ii Schedule:** Completely deleted from the Core Section and all references removed across the manual (except for resubmissions)
- **Certification Instructions:** Updated to reflect the new e-signature feature
- **Combination Submission Matrix:** Now includes guidance for providers operating OMH/OASAS Certified Community Behavioral Health Clinics
- **Bad Debt FAQ:** Expanded to include credit losses
- **Shared Program 0670 – Transportation:** Revised to remove OASAS/OPWDD references and add SED
- **New FAQ:** Added regarding signing certification schedules



Consolidated Fiscal Reporting System
Interagency Committee



CFR Update – CFR Manual Changes

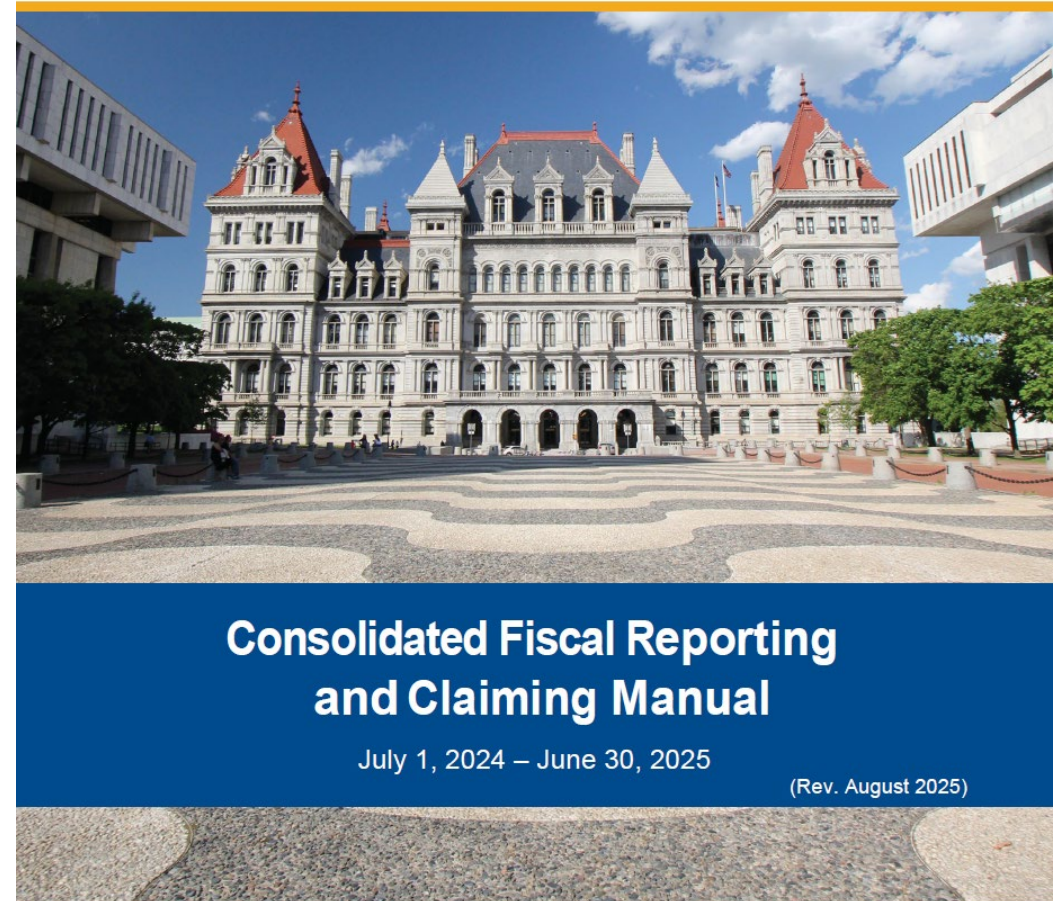


Schedule-Specific Updates

- **CFR-i, CFR-iiA, CFR-iii, CFR-iv:** All updated to support e-signature and timestamp features
- **CFR-1 & CFR-3:** “Bad Debt” changed to “Bad Debt Expense and/or Credit Losses”
- **DMH-2:** “Expense Variance Report” renamed to “Expense/Revenue Variance Report” and now includes revenue data
- **SUPP-1:** Removed IOS note
- **Appendix X:** Nonallowable costs now include credit losses
- **Appendix AA:** Renamed from “Audit Guidelines” to “Examination Guidelines”; all references to “Audit” changed to “Examination”
- **Appendix CC:** Updated format for CFR Agreed-Upon Procedures Report



Consolidated Fiscal Reporting System Interagency Committee



CFRS Web – Review or Revise CFRs/CBRs and Upload Documents cont.

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Submission Details: January 01, 2022 – December 31, 2022 [?](#)

▶ DCN - 546737865	Full	OCFS,OMH,OPWDD,SED
▼ DCN - 74678767	Full	OCFS,OMH,OPWDD,SED
Submitted date	Submitter	
04/13/2023 10:58:01	JXG01234	
View Submission		
▶ E-Signature		
▶ DCN - 94385947	Abbreviated	OCFS,OMH
▶ Uploaded Documents		

CFRS Web – Review or Revise CFRs/CBRs and Upload Documents cont.

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▼ DCN - 74678767

Full

OCFS,OMH,OPWDD,SED

View Submission

▼ E-Signature

Certificates Role	County(ies)	Status	E-Signed By	E-Signed Date	Actions
CFR-i Executive Director E-Sign	N/A	Pending			<div>E-Sign</div>
CFR-ii CPA E-Sign	N/A	Pending			<div>E-Sign</div>
CFR-iii Executive Director E-Sign	All	Pending			<div>E-Sign</div>
County Director E-Sign	Albany	Pending			<div>E-Sign</div>
County Director E-Sign	Allegany	Pending			<div>E-Sign</div>
CFR-iv Executive Director E-Sign	N/A	Pending			<div>E-Sign</div>

Review & E-Sign: CFR-i — Agency Identification and Certification Statement ?

Description

Value

I hereby certify that I have read and understand the above statement, that the information furnished in this report has been completed in its entirety, and is in accordance with the instructions and is true and correct to the best of my knowledge. I further attest to the fact that there are records and allocation worksheets to support all the information contained herein, in the custody of the above named sponsoring agency. I acknowledge that the department of mental hygiene, or any of its offices or divisions, or the state education department, or any of its offices or divisions, may reject this report if it has not been fully, or accurately completed.

Courtesy Title

First Name

Last Name

Title

! Title is missing.

Phone Number

! Phone Number is missing.

E-mail Address

☐

By selecting checkbox, I affirm that I am electronically signing the CFR-i certification schedule of the Consolidated Fiscal Report – DCN #74678767 in the capacity and authority of the Executive Director/ Chief Executive Officer for the Agency. I understand that an electronic signature is the legal equivalent of a handwritten signature on the certification schedule and am affirming to the truth of the information contained therein. I attest that the statements on the certification schedule are true under the penalties of perjury.

E-Signature

Back

Review & E-Sign: CFR-iv — Supplemental Attestation Schedule ?

Line No	Description	Value
	Courtesy Title	
	First Name	
	Last Name	
	Title	CEO
	Phone Number	212 632-4716 Ext.
	E-mail Address	test@gmail.com



By selecting checkbox, I affirm that I am electronically signing the CFR-iv certification schedule of the Consolidated Fiscal Report - DCN #XXXXXXXX in the capacity and authority of the Executive Director/ Chief Executive Officer, Independent Accountant, LGU Chief Fiscal Officer, or Director of Community Mental Health Services for the Agency. I understand that an electronic signature is the legal equivalent of a handwritten signature on the certification schedule and am affirming to the truth of the information contained therein. I attest that the statements on the certification schedule are true under the penalties of perjury.

E-Signature

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► Uploaded Documents

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Submission Details: January 01, 2022 – December 31, 2022 ?

► DCN - 546737865	Full	OCFS,OMH,OPWDD,SED
► DCN - 74678767	Full	OCFS,OMH,OPWDD,SED
► DCN - 94385947	Abbreviated	OCFS,OMH

► Uploaded Documents

▼ E-Signed Documents

Document Type	State Agencies	Submission Type	DCN	E-Signed Date	View/Download
Certification Pages	OCFS;OMH;OPWDD	Full	74678767	5/3/2023 03:25:25 PM	CFR-I
	OCFS;OMH;OPWDD	Full	74678767	5/3/2023 03:45:25 PM	CFR-III
Supplemental Attestation Schedule	OCFS;OMH;OPWDD	Full	74678767	5/3/2023 03:35:25 PM	CFR-IV

NEW YORK STATE
CONSOLIDATED FISCAL REPORT
For the Period: January 01, 2022 to December 31, 2022

Page 1
SCHEDULE CFR-4
AGENCY IDENTIFICATION
AND CERTIFICATION
STATEMENT

AGENCY NAME: XYZ Services Center
AGENCY ADDRESS: 83 Maiden Lane
New York New York 10038-4812

☐ Please check the box if the agency address changed from the prior reporting period.

Person to Contact with Regard to Questions Concerning this Report:

Name _____ Telephone Number _____
Assistant Controller
Title
test@gmail.com
E-mail Address _____ Secondary Number _____

☐ Please check the box if the person to contact changed from the prior reporting period.

Contact information for President/Chair, Board of Directors:

Name _____
President of the Board
Title
test@gmail.com
E-mail Address _____

☐ Please check the box if the President/Chair changed from the prior reporting period.

AGENCY CODE: 01234
COUNTY NAME: New York
COUNTY CODE: 31

SCHOOL CODE (SED ONLY):
FEDERAL EMPLOYER ID NUMBER:
CERTIFIED FINANCIAL STATEMENT REPORTING PERIOD:

CHECK THE STATE AGENCY(IES): ☒ OMH ☒ SED
☒ OPWDD ☐ DOH
☐ OASAS

CHECK THE CFR SUBMISSION TYPE: ☒ FULL CFR
☐ ABBREVIATED CFR
☐ ARTICLE 28 ABBREVIATED CFR
☐ MINI-ABBREVIATED CFR

TYPE OF OWNERSHIP :

NOT-FOR-PROFIT: ☒
PROPRIETARY: ☐
GOVERNMENTAL: ☐

310200999592
13-5564937

MISREPRESENTATION OF ANY INFORMATION CONTAINED IN THIS REPORT MAY BE PUNISHABLE BY FINE AND/OR IMPRISONMENT UNDER NEW YORK STATE LAW.

CERTIFICATION STATEMENT

I hereby certify that I have read and understand the above statement, that the information furnished in this report has been completed in its entirety, and is in accordance with the instructions and is true and correct to the best of my knowledge. I further attest to the fact that there are records and allocation worksheets to support all the information contained herein, in the custody of the above named sponsoring agency. I acknowledge that the Department of Mental Hygiene, or any of its offices or divisions, or the state education department, or any of its offices or divisions, may reject this report if it has not been fully, or accurately completed.

☒ By selecting checkbox, I affirm that I am electronically signing the CFR-4 certification schedule of the Consolidated Fiscal Report, DCN #74678767 in the capacity and authority of the Executive Director/Chief Executive Officer for the Agency. I understand that an electronic signature is the legal equivalent of a handwritten signature on the certification schedule and am affirming to the truth of the information contained therein. I attest that the statements on the certification schedule are true under the penalties of perjury.

E-mail Address _____

Telephone Number _____

Name and Title _____

Signature of Chief Executive Officer

☐ Please check the box if the Chief Executive Officer changed from the prior reporting period.

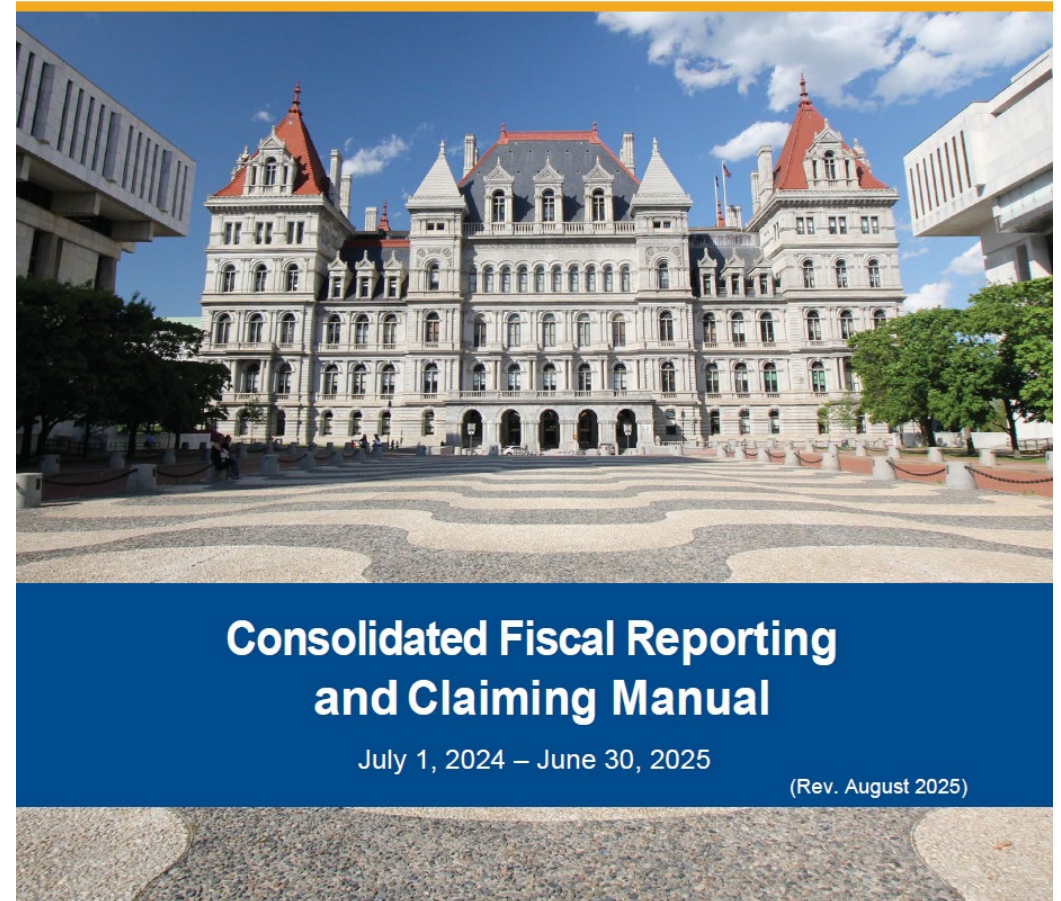
CFR Update – CFR Manual Changes

OMH – Office of Mental Health

- **Submission Matrix** updated for OMH/OASAS Certified Community Behavioral Health Clinics
- **SUPP-1 Schedule:** Removed program codes 2100 (MHOTRS) and 2320 (IPRT)
- **New Programs Added:**
 - 1360 – CTI Team – Adult
 - 5320 – CTPP TRS for Children, Youth, Families
- **Deleted Program:** 4910 – Mobile Crisis Intervention (CI)
- **Revised Program Descriptions:** 0680, 1940, 2680, 4900
- **New Funding Source Codes:** 034A, 034B, 140G, 170A, 200D
- **Revised Funding Source Names:** 034J, 034K, 038B, 038F
- **Examination Guidelines** updated to include credit losses



Consolidated Fiscal Reporting System Interagency Committee



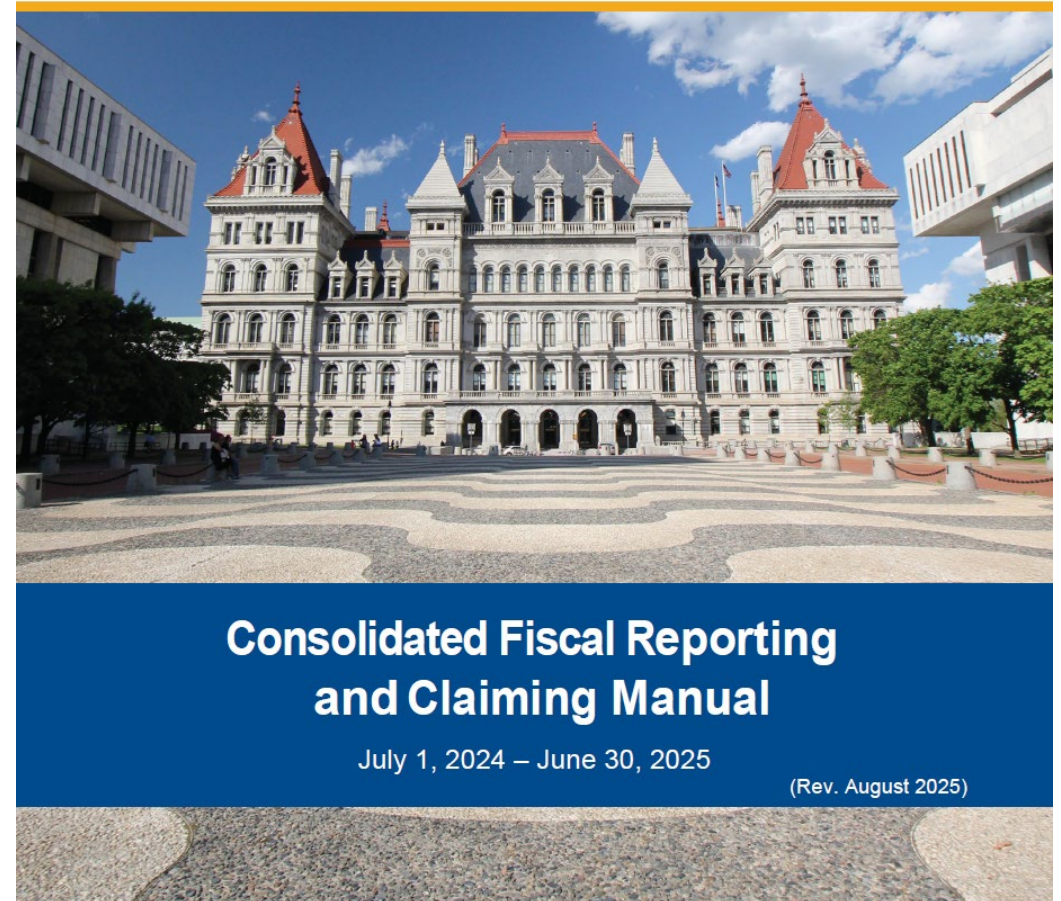
CFR Update – CFR Manual Changes

OPWDD – Office for People With Developmental Disabilities

- **CFR-1 Line 62** split into “Condo/Co-op Fees” and “Common Area Maintenance Fees”
- **New Entry:** “OPWDD Direct Service Retention Bonus” on Line 94
- **New Program Added:** 0211 – Home-Enabling Supports
 - Includes index codes for Devices Technology, Remote Supports, and HACS



Consolidated Fiscal Reporting System Interagency Committee



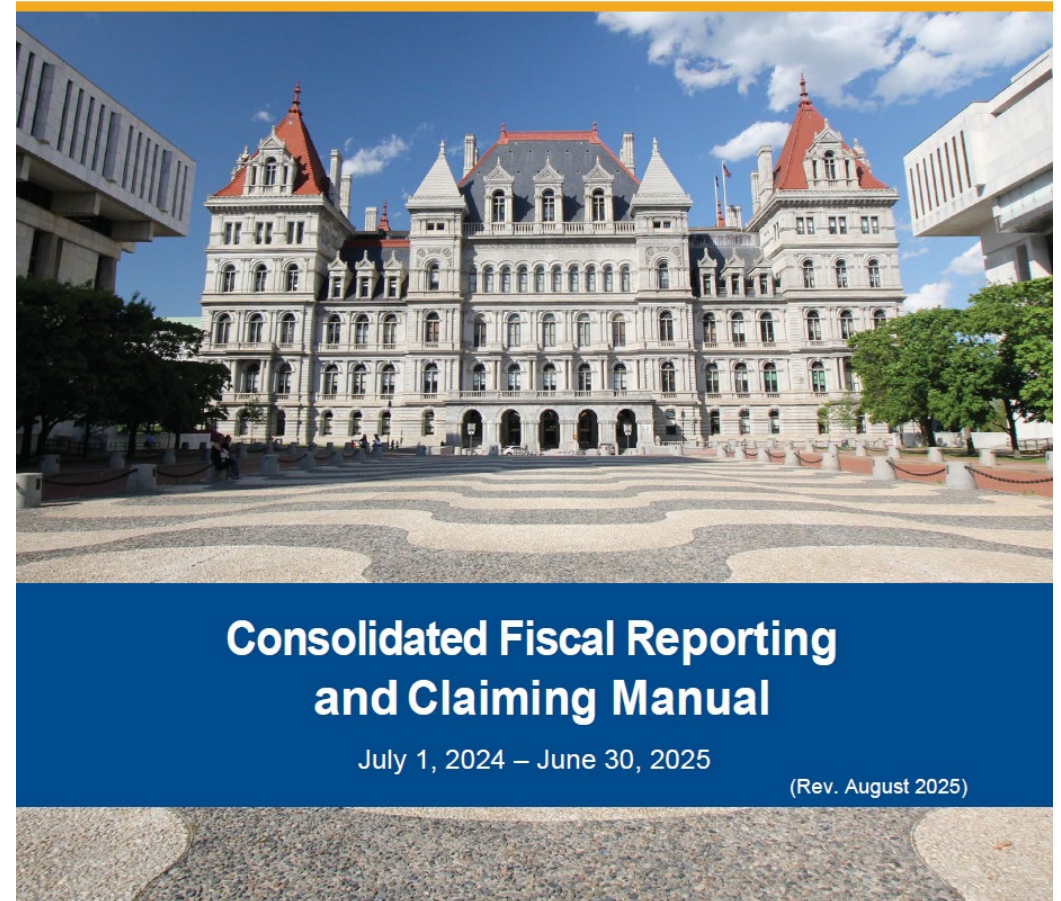
CFR Update – CFR Manual Changes

OASAS – Office of Addiction Services and Supports

- **Submission Matrix** renamed and updated for Article-28 hospitals
- **Program Code Changes:**
 - **Deleted:** 4910 – Mobile Crisis Intervention (CI), 3520 – Medically Supervised Outpatient
 - **Added:** 3460 – Recovery Residences
 - **Renamed:** 3470 – “Permanent Supported Housing” → “Supported Housing”
 - **Revised Descriptions:** 3470, 5520, 5550
- **Reporting Requirements** updated for program 6350 (Certified Community Behavioral Health Clinic)



Consolidated Fiscal Reporting System Interagency Committee



CFR Update – CFR Manual Changes



SED – State Education Department

- **CFR-iv** now required for all SED providers
- **New Line on CFR-iv:** Confirmation of annual CFR training by Executive Director/CEO
- **New Entry on CFR-1 Line 94:** “Interest Earned from Surplus Funds”



DOH – Department of Health

- **Program Code Deleted:** 4910 – Mobile Crisis Intervention (CI)
- **Appendix HH** reference updated for HCBS Waiver, Palliative Care, CFTSS programs, and IOS Clinic program codes

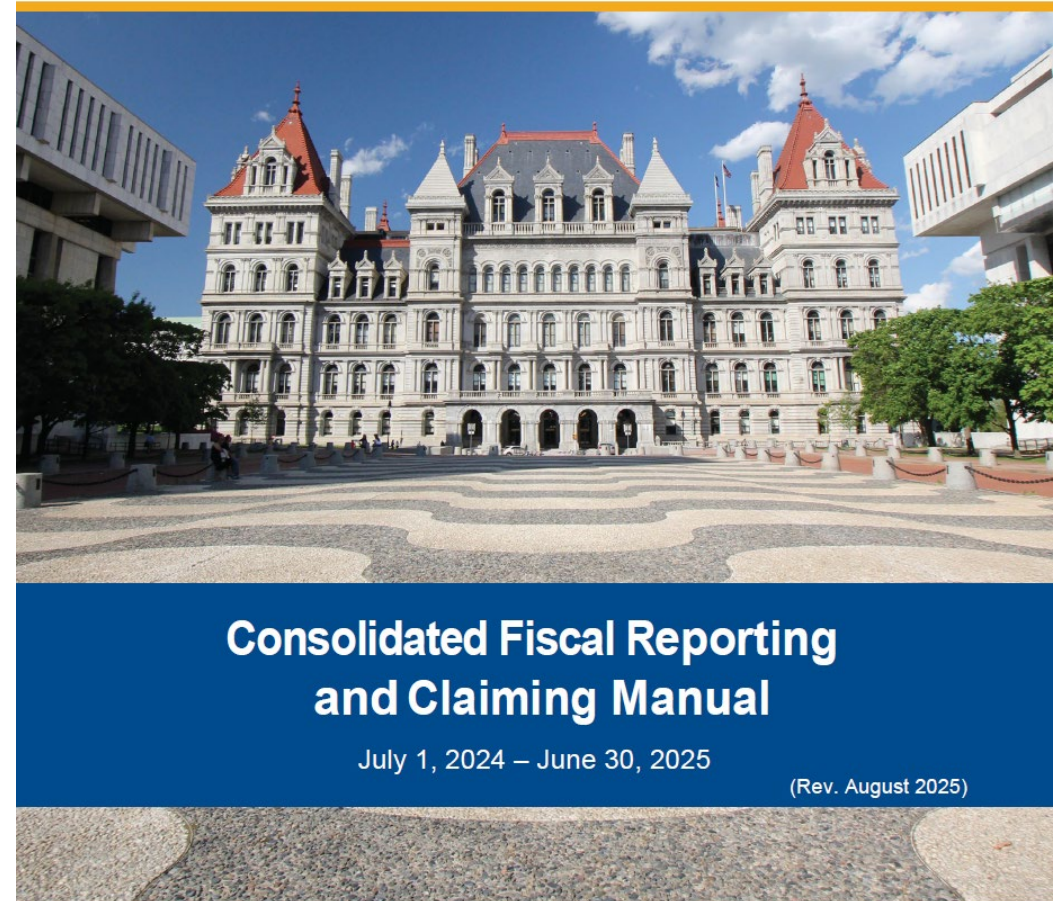


OCFS – Office of Children and Family Services

- **Program Code Deleted:** 4910 – Mobile Crisis Intervention (CI)



Consolidated Fiscal Reporting System Interagency Committee



SED Rate Methodology Updates

	2022–23	2023–24	2024–25	2025–26
Trend factor	11%	6.25%	4.30%	2.9%
Maximum allowable surplus to be retained	11%	11%	11%	8%
Non-direct care cost parameter	30/70	35/65	35/65	35/65
% decrease on enrollment-to-capacity to qualify for enrollment adjustment factor (compared to 16–17, 17–18, & 18–19 average)	7.50%	7.50%	7.50%	7.50%
Interim rate	One-year trend	One-year trend	Up to three years trend	Up to three years trend



RCM Changes

Additions

- Due Process Costs for Preschool Students Served Under Section 4410 of the Education Law
- Recruitment of Personnel
- Revenues

The University of the State of New York
New York State Education Department
Rate Setting Unit
Albany, New York 12234



Reimbursable Cost Manual for Programs Receiving Funding Under Article 81 and/or Article 89 of the Education Law to Educate Students with Disabilities

This Manual applies to the July 2025 to June 2026 Tuition Rates and defines Reimbursable Costs for the July 2025 to June 2026 period.

Effective as of July 1, 2025

Factors to Watch

**Different
Type of
Rates**

Screens

**Surplus
Retainage**

ETTPP

**Enrollment
Adjustment
Factor**

Surplus Reporting



April 30, 2024

To: Approved special education providers (ASEPs)
From: New York State Education Department (NYSED) Rate Setting Unit (RSU)
Subject: Surplus reporting guidance

Background: In accordance with Chapter 56 of the Laws of 2022 and NYSED's tuition rate setting methodology, certain ASEPs may retain surpluses in 2021-22 and thereafter. If retaining a surplus, the statute and methodology require providers to include in their annual financial reports the total balance of surplus funds, the amount retained in the prior school year, and the amount dispersed in the prior school year.

Surplus reporting guidance 4/30/2024



December 3, 2024

To: Approved special education providers (ASEPs)
From: New York State Education Department (NYSED) Rate Setting Unit (RSU)
Subject: Surplus use guidance

Background: In accordance with Chapter 56 of the Laws of 2022 and NYSED's tuition rate setting methodology, certain ASEPs may retain surpluses in 2021-22 and thereafter. In

Surplus use guidance 12/3/2024



February 11, 2025

To: Approved special education providers (ASEPs)
From: New York State Education Department (NYSED) Rate Setting Unit (RSU)
Subject: Surplus interest reporting guidance

Surplus interest reporting guidance 2/11/2025

OPWDD

Direct Service Retention Bonus

Workforce Stabilization Initiative

State Budget FY26

Spending Strategy

Federal Impact

Rate Reform?



OMH/OASAS Update

State Budget FY 26





Brief on Federal Action

CCBHC



Best Practice





CFR Preparation Process: Set the Stage for Accuracy & Compliance

-  **Start Smart:** Gather every piece of financial and non-financial data—income statements, balance sheets, payroll data, program stats. Accuracy begins here.
-  **Strategic Costing:** Assign costs to the right CFR program or site. Use appropriate allocation methods when expenses span multiple programs.
-  **Stay Compliant:** Double-check your report against all current regulations and guidelines. No surprises, no setbacks.
-  **Checklist Power:** Use detailed checklists to stay organized, avoid duplication, and ensure nothing gets missed.



Best Practice

■ Analytical Procedures: Validate, Compare, Confirm

-  **Align Your Numbers**
Make sure your CFR report matches your financial statements. Spot any discrepancies early—and resolve them before submission.
-  **Verify Every Detail**
Cross-check reported data with source documents like invoices, receipts, and payroll records. Accuracy is everything.
-  **Look Back to Move Forward**
Compare this year's report with prior years. Investigate any major changes and be ready to explain them.
-  **Test for Reasonableness**
Are your reported costs in line with reality? We help you evaluate whether your expenses are reasonable based on your operational context—by comparing them to industry benchmarks, historical data, and peer performance.
- Let us take the guesswork out of compliance.
 - Our team provides expert analysis, tailored insights, and hands-on support to ensure your CFR submission stands up to scrutiny.



Questions?





Thank you!

Contact

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