

Tuesdays at Ten:

New York State CFR Updates & CFR Benchmarking

IDD & Behavioral Health

October 15, 2024

Meet the Presenters



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Agenda

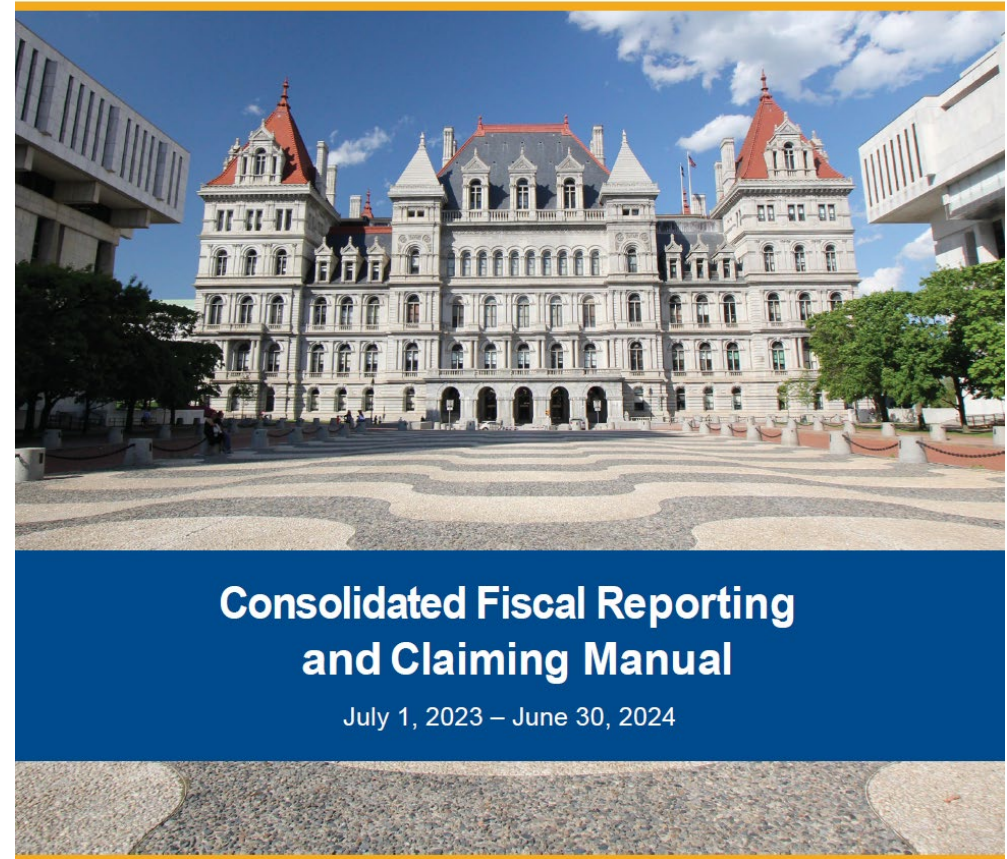
- CFR Update
- OPWDD Update
- SED Update
- Review Techniques
- Questions

- Due Date for June 30th providers
 - 12/1/2024 (with extension) Sunday
 - Thanksgiving 11/28 & 11/29!
- [NYS Consolidated Fiscal Report July 1, 2023 to June 30, 2024 30-Day Extension \(OMH & SED filers\)](#)
- Penalties for late submission
- <https://omh.ny.gov/omhweb/finance/train.htm> – CFR training



CFR Update – CFR Manual Changes

- General
 - COVID-19 & COVID-19S schedules removed from the CFR
 - Removed certification requirement for OPWDD-5
 - Added CPA firm peer review & CPA registration information
 - Children & Family Treatment & Support Services (CFTSS) programs to be reported as DOH
 - OCFS funding removed from CFR
 - Question #4 on the CFR-iv schedule was divided into #4a & #4b

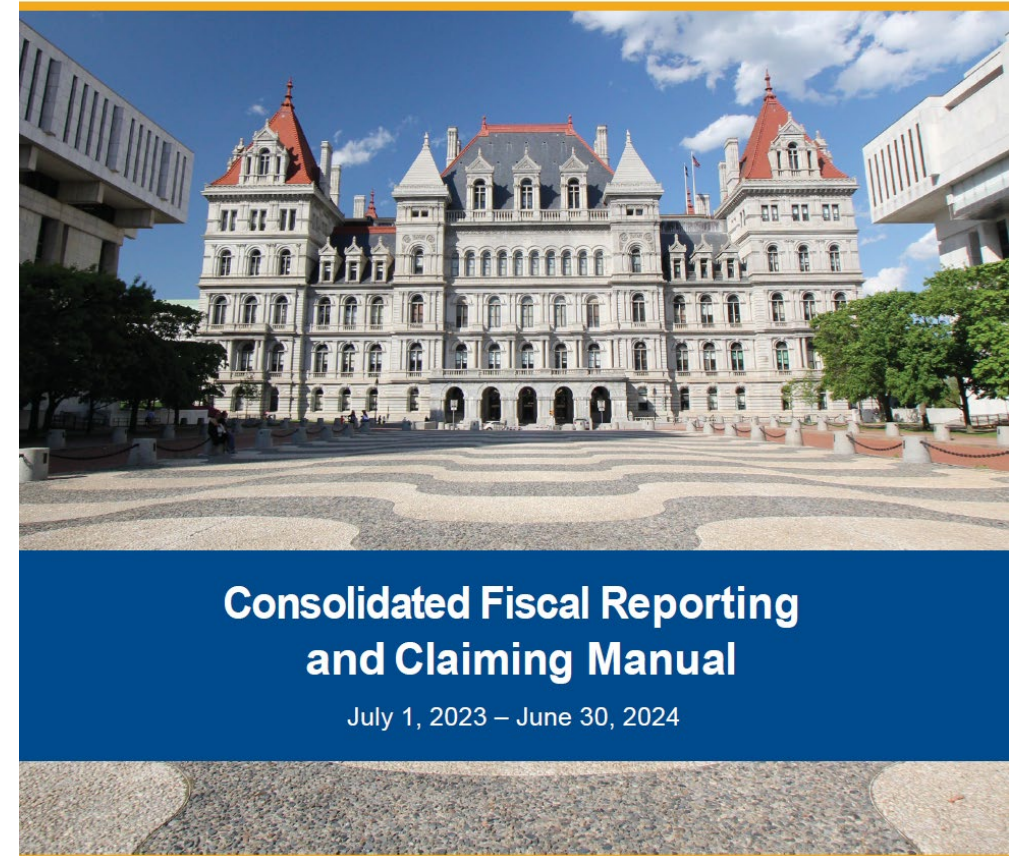


CFR Update – CFR Manual Changes

- General (continued)
 - Updated CFR-4 standard work week instructions
 - CFR-6 annualized salary reporting requirement increased from \$125,000 to \$150,000
 - CFR-6 disclosure for all individuals operating under a contract with a separate (related or unrelated) entity that would normally fall under title codes 601, 602, & 603 position responsibilities



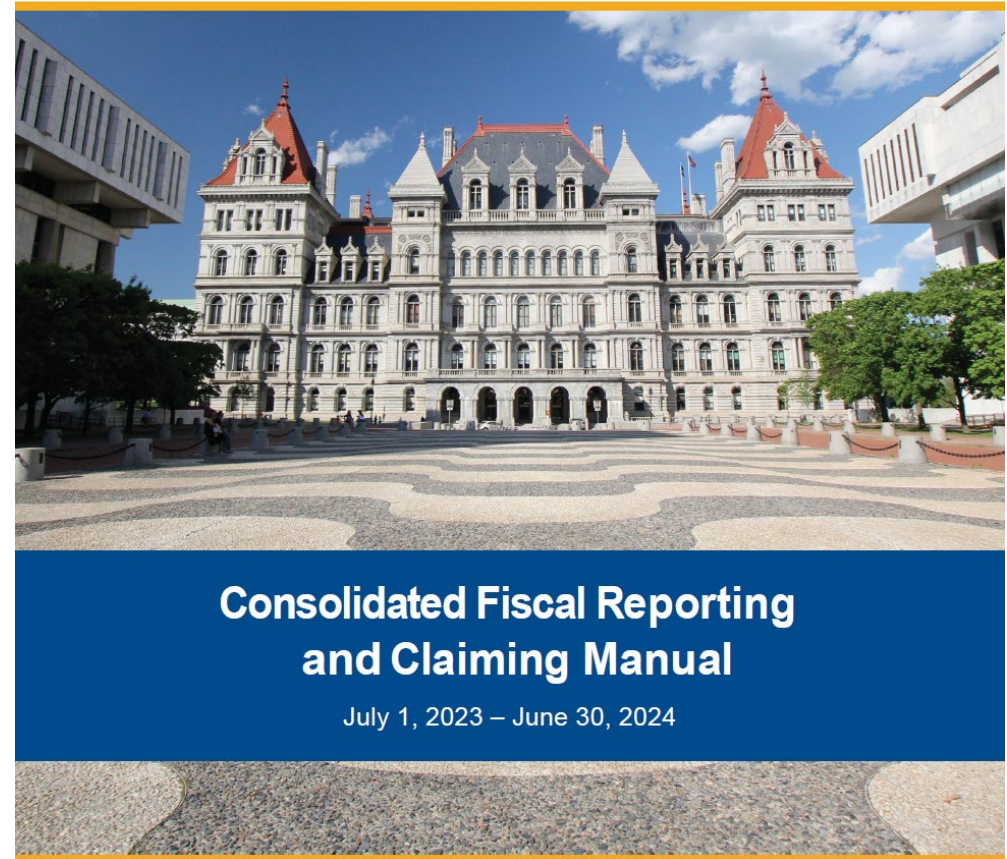
Consolidated Fiscal Reporting System
Interagency Committee



CFR Update – CFR Manual Changes

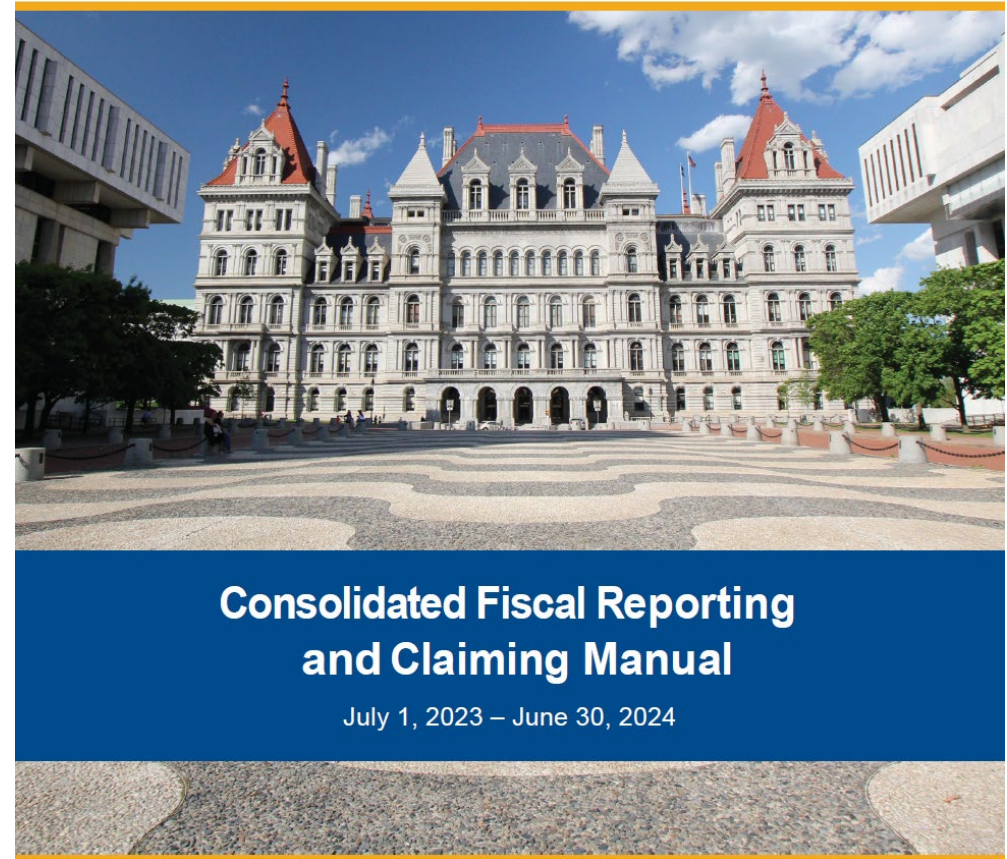
■ OMH & OASAS

- OASAS – Certified community Behavioral Health Clinic (CCBHC) was added as a program
- OMH-4 includes CCBHC program (OASAS)
- Change on Appendix X for OASAS only note: Professional credentialing &/or licensing fees for the purpose of maintaining qualified staff in OASAS programs are considered allowable costs in OASAS-funded programs.



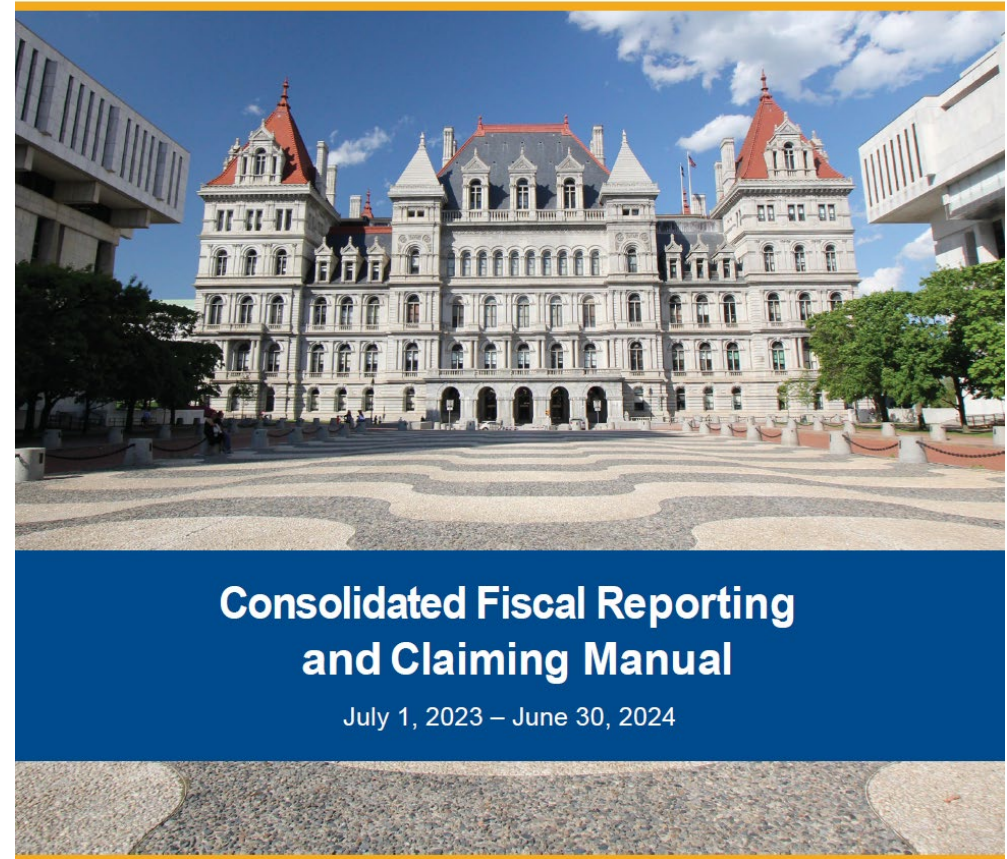
CFR Update – CFR Manual Changes

- OPWDD
 - OPWDD-5 schedule removed
 - Line 68b – To/From Transportation Allocation audit testing added to Appendix AA
 - New program codes added
 - 0270 – Vocational & Employment Goods & Services
 - 0271 – ARPA Funded Contract



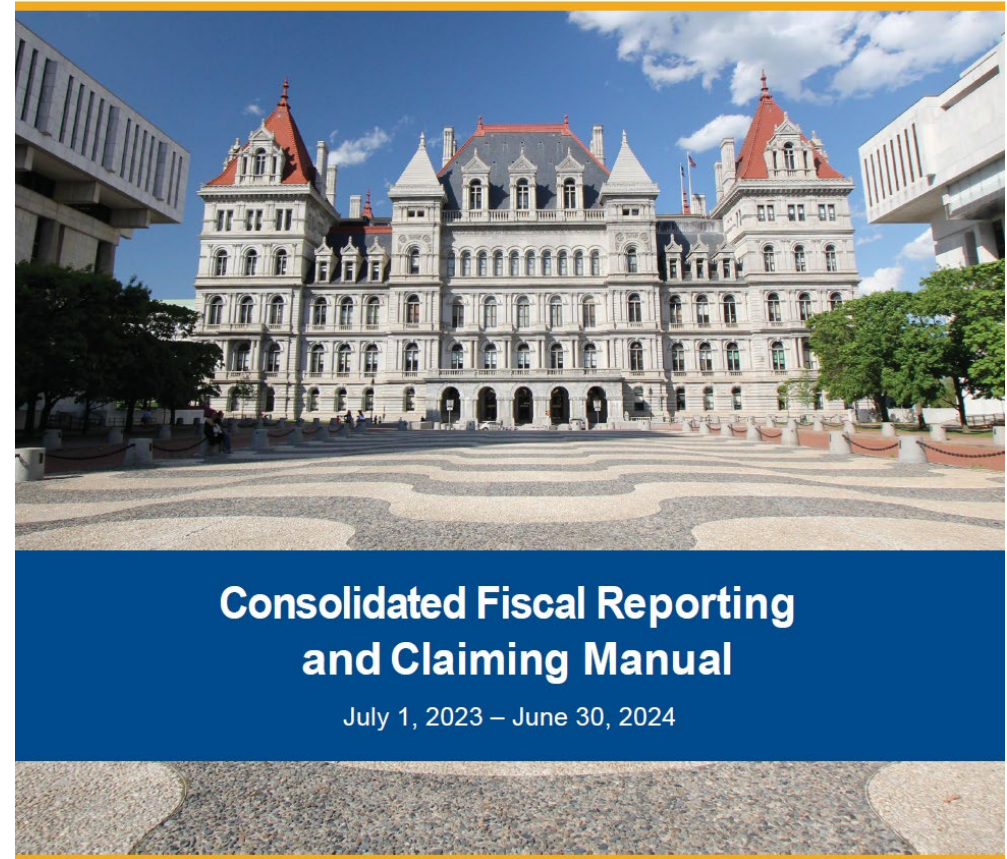
CFR Update – CFR Manual Changes

- OPWDD (continued)
 - The following OPWDD predefined entries on line 94 were updated:
 - Changed OPWDD predefined line entries on line 94 from “ARPA/Mirrored ARPA Funding (Workforce Stabilization)” to “ARPA/Mirrored ARPA Funding (Workforce Stabilization – Phase I – Title Series 200)”
 - Added new OPWDD predefined line entries on line 94 – “ARPA/Mirrored ARPA Funding (Workforce Stabilization – Phase II – Title Series 100 and 300)”



CFR Update – CFR Manual Changes

- SED
 - SED-1 reporting instruction added or amended for January-December service providers



OPWDD Updates

4/1/2024 COLA

• 2.84% & 1.70%

Draft 7/1/2024 Rates

2.75% Direct Service Retention Bonus

Workforce Stabilization Initiative & Healthcare Worker Bonus Audits

Final Report on Managed Care Assessment by Guidehouse

Access to Medicaid Rule & Payment Adequacy Provision



SED Rate Methodology Updates

	2020–21	2021–22	2022–23	2023–24	2024–25
Trend factor	0%	4%	11%	6.25%	4.30%
Maximum allowable surplus to be retained (not to exceed prospective rate)	N/A	N/A	11%	11%	11%
Non-direct care cost parameter	30/70	30/70	30/70	35/65	35/65
% decrease on enrollment-to-capacity to qualify for enrollment adjustment factor (compared to 16–17, 17–18, & 18–19 average)	5.00%	7.50%	7.50%	7.50%	7.50%
Interim rate	Current year trend	Current year trend	Current year trend	Current year trend	Up to three years trend



RCM Changes

Agency Admin vs. Program Admin

Salaries & Wages

- Allocation between 500 PTCs & direct care PTCs
- Excess staff reimbursement
- Compensation for lunch period & break
- Longevity payment

The University of the State of New York
New York State Education Department
Rate Setting Unit
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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 2024 to June 2025 Tuition Rates and defines Reimbursable Costs for the July 2024 to June 2025 period.

Effective as of July 1, 2024

July 2024 Edition

SED Surplus Guidance per Rate Methodology Letter

- Annual surpluses of 11% in 22/23, 23/24, 24/25; 8% in 2025/26; 5% in 2026/27 & 2% in 2027/28
- Surplus based on reimbursable costs
- Surplus “may be used to pay for prior year outstanding debts”
- Surplus & total surplus balance must be reported in the audited financial statements
- Surplus may only be expended pursuant to an authorization of the governing board

Surplus CFR Reporting

SED Guidance

If surplus funds are used to pay for prior year debts/expenses

- Report them in the financial statements but omit them from the current year CFR core schedules. Report the surplus revenue/expenses as a “reconciling item” (which explains a difference between the CFR & the financial statements prepared by a Certified Public Accountant). This is based on the expectation that prior year expenses would have been reported on a previous CFR, according to accrual-based accounting, & should not be reported a second time.

If surplus funds are used to pay for current year expenses

- Report the expenses in the appropriate CFR cost code & report surplus revenues in the CFR “Other” line as non-offsetting.



Review Techniques



Analytical procedures



Average salary/fringe benefits %



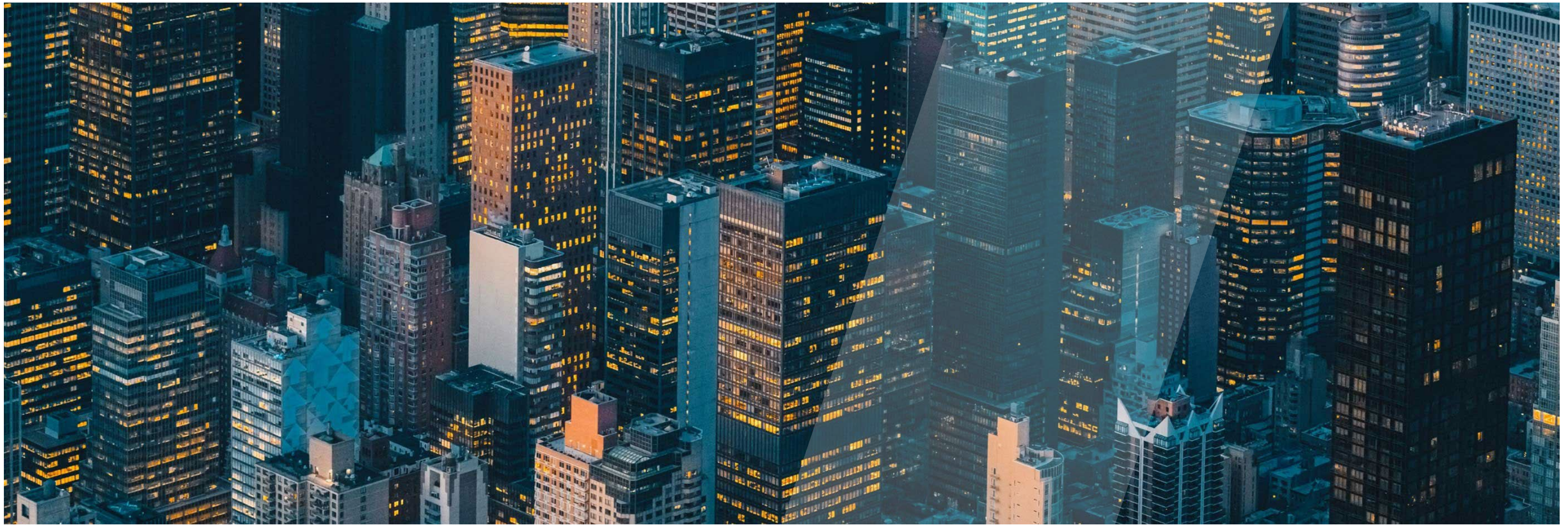
WSI & transportation



SED – Center-based programs – calculating reconciliation rates & possible surplus

Questions?





Thank you!

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