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Tuesdays at Ten:

New York State CFR Updates & CFR Benchmarking

March 26, 2024



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Meet the Presenters



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Partner



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Director

Agenda

- Introductions

- CFR Update

- CFR Reporting Considerations

- CFR Benchmarking

- Review Techniques

- Questions



- Due Date for 12/31/2023 providers
 - 6/1/2023 (with extension) **Saturday**
- 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
- New certification requirement for OPWDD program line 68b
- Removed certification requirement for OPWDD-5
- Added CPA firm peer review & CPA registration information

CFR Update

- CFR Manual Changes

■ **General (continued)**

- Added FAQ related to New York State Health Care & Mental Hygiene Worker Bonus (HWB) reporting
- Question #4 on the CFR-iv schedule was divided into #4a & #4b
- Updated CFR-2A lines “Right of Use Assets” & “Lease Liabilities”
- Updated CFR-4 standard work week instructions

CFR Update

- CFR Manual Changes

■ **General (continued)**

- 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
- CFTSS programs reported under DOH effective 1/1/2023

CFR Update

- CFR Manual Changes

■ **OMH & OASAS**

- Updated FAQ related to PPP Loan Forgiveness reporting for OMH & OASAS programs
- Removed Non-GAAP adjustment pre-defined line “Community Residence (CR) Exempt Income owed to OMH for current period”

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

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■ **OPWDD (continued)**

The following new OPWDD Informational Only lines were added

- 68h – Workforce Stabilization – Personal Services – Phase II (Title Series 100 and 300)
- 68i – Workforce Stabilization – Fringe Benefits – Phase II (Title Series 100 and 300)

The following OPWDD only lines were changed as follows

- 68f – “Workforce Stabilization – Personal Services” to “Workforce Stabilization – Personal Services – Phase I (Title Series 200)”
- 68g – “Workforce Stabilization – Fringe Benefits” to “Workforce Stabilization – Fringe Benefits – Phase I (Title Series 200)”

CFR Update

- CFR Manual Changes

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■ **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

CFR Reporting Considerations

OPWDD

- Workforce Stabilization
- HWB reporting

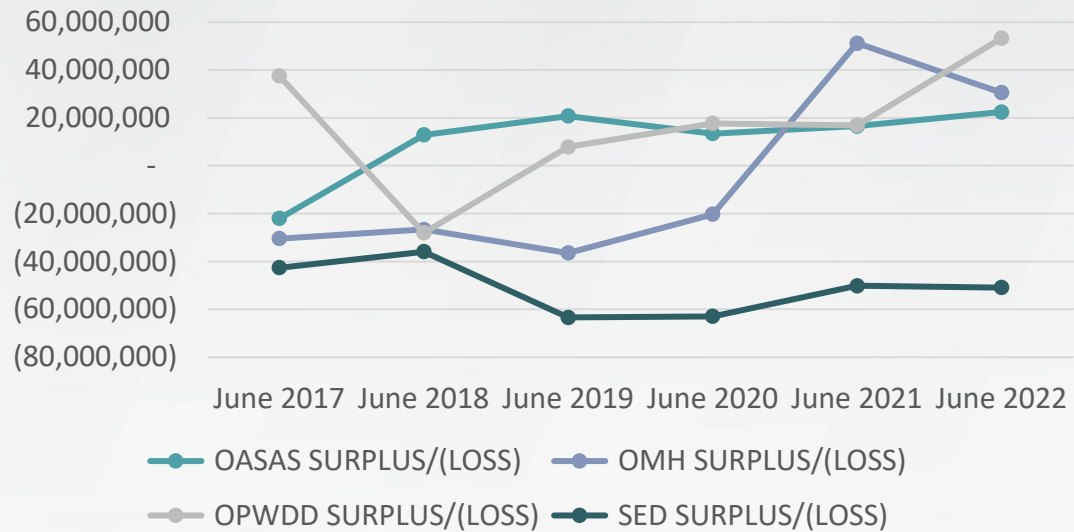
SED

- Surplus retainage
- Offsetting revenue

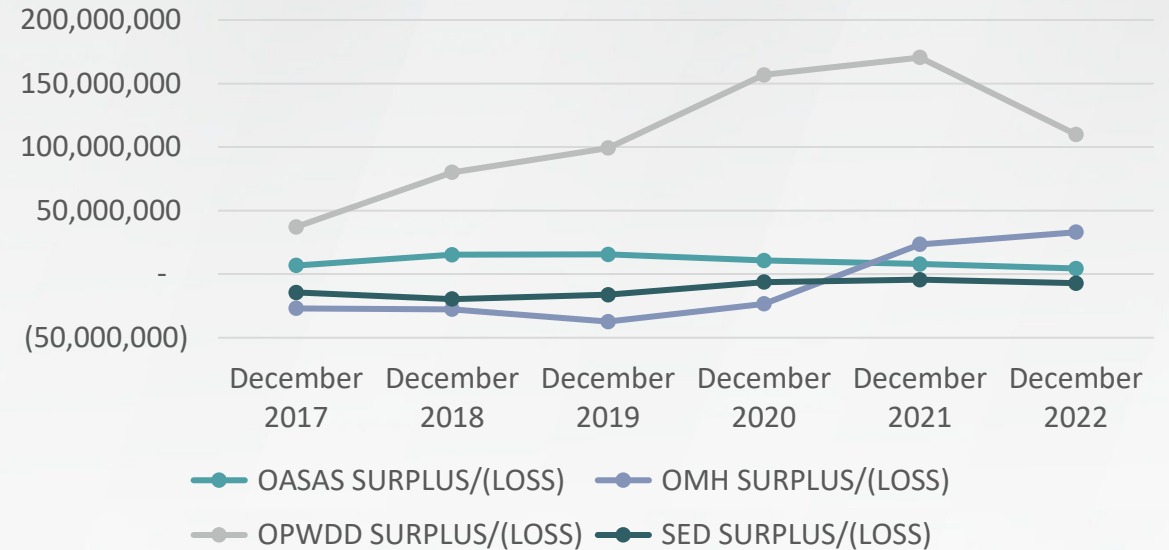
CFR Benchmarking

- Overall Trending by Funding Agency

June Year-End Profit & Loss by Funding



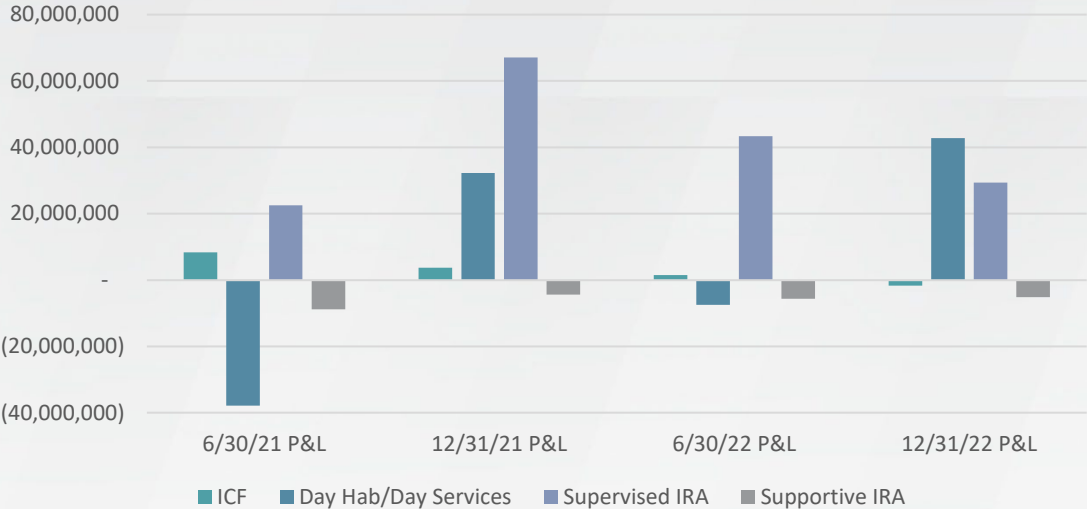
December Year-End Profit & Loss by Funding



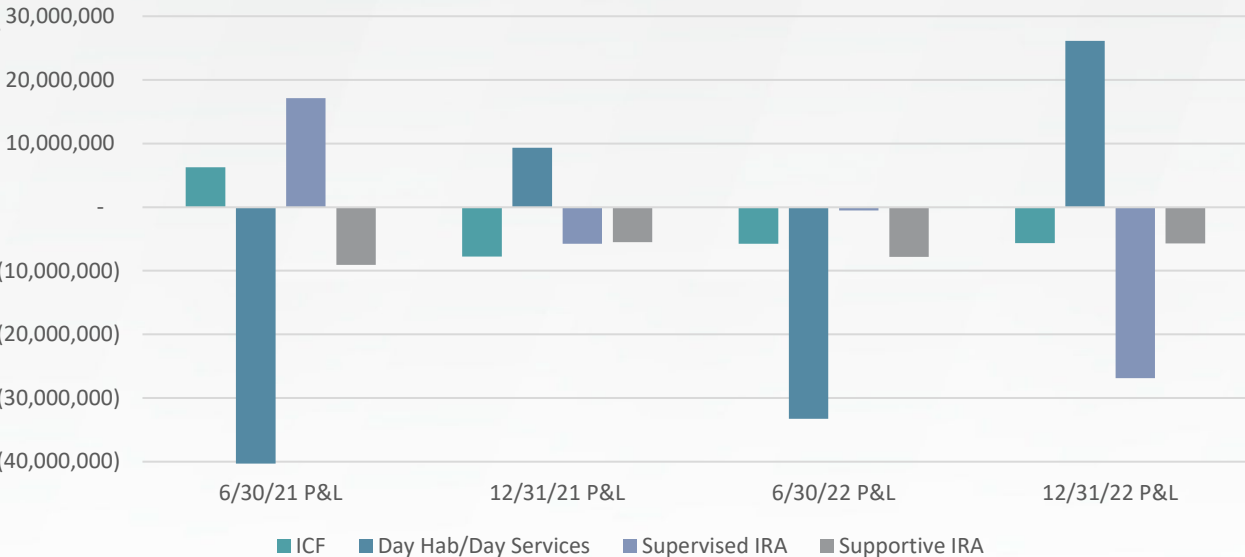
CFR Benchmarking

– Major DD Programs P&L Trending

Major DD Programs P&L Trending



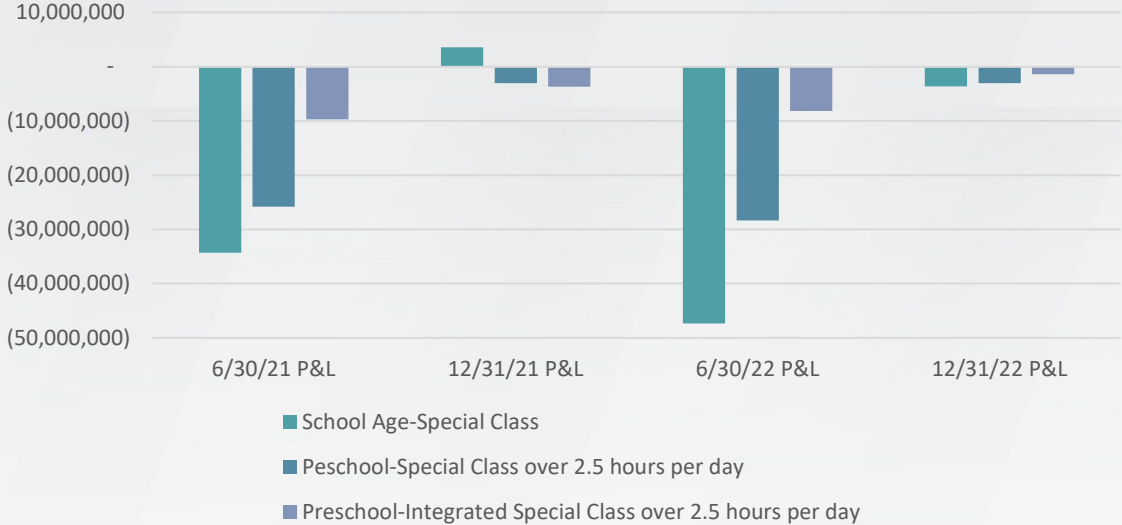
Major DD Programs P&L Trending Without Federal Funding



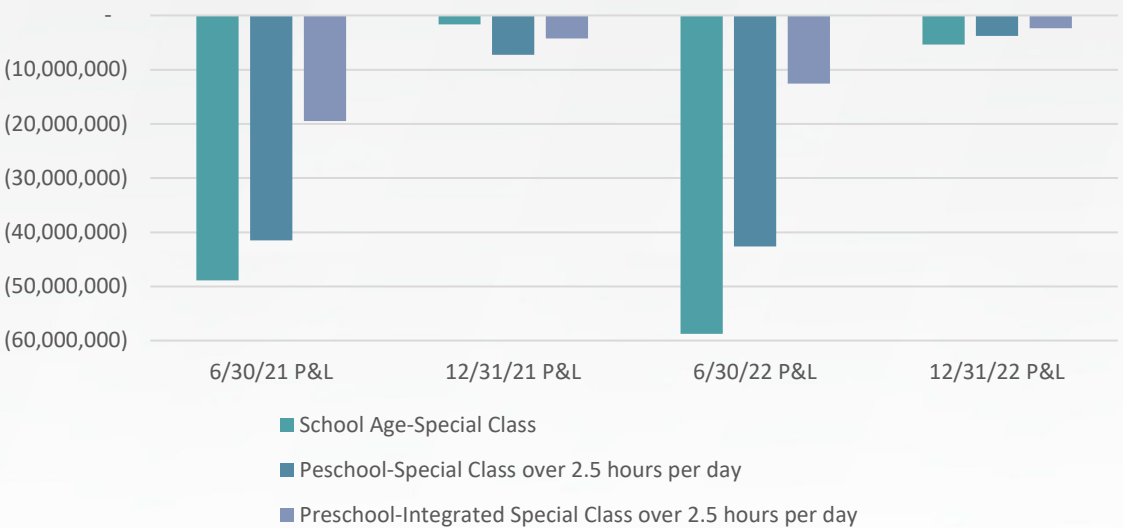
CFR Benchmarking

– Major SED Programs P&L Trending

Major SED Programs P&L Trending



Major SED Programs P&L Trending Without Federal Funding



CFR Benchmarking – OPWDD Programs Profit & Losses 2022

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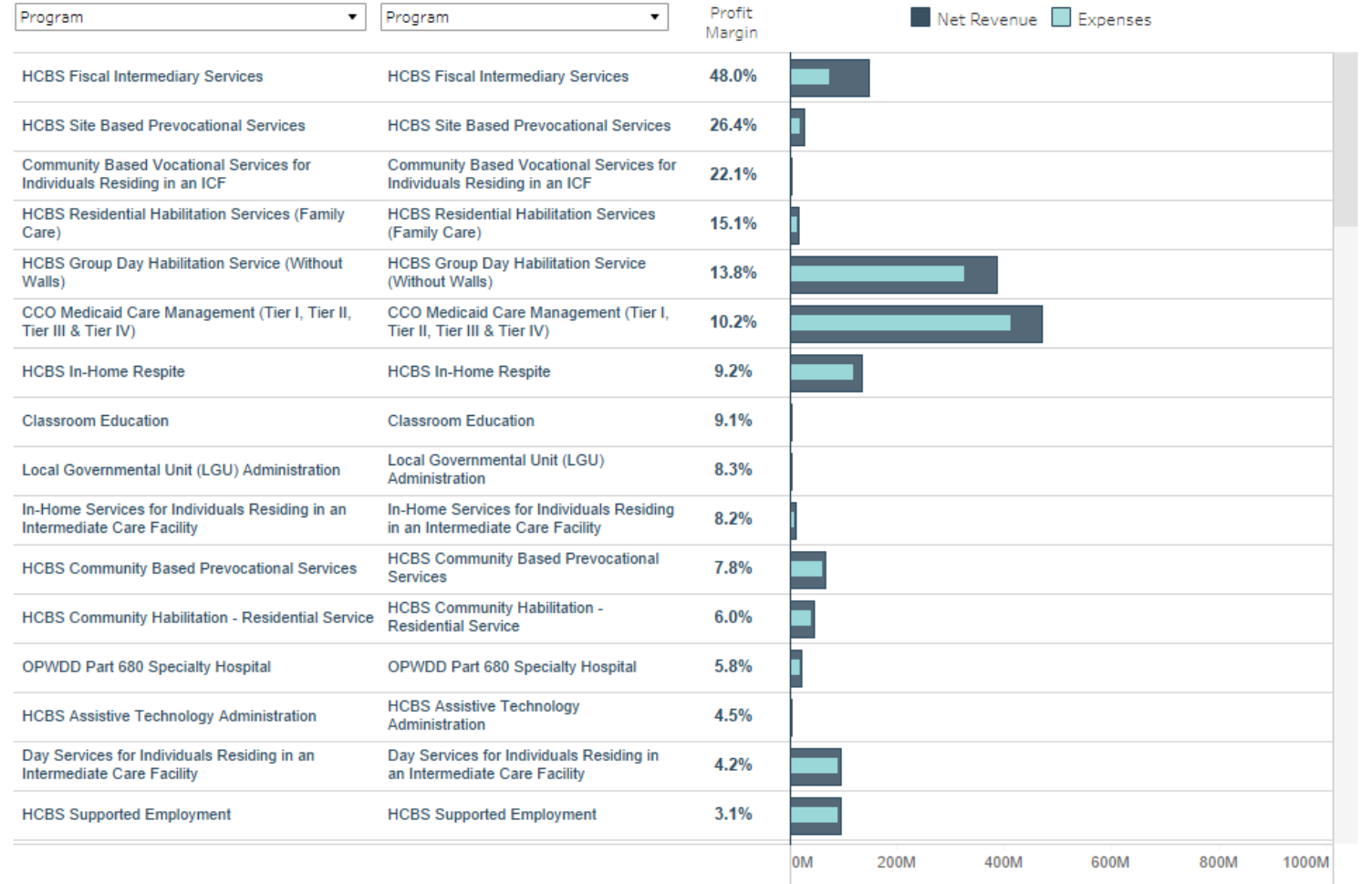


PROFIT & LOSSES



Close PM Breakdown

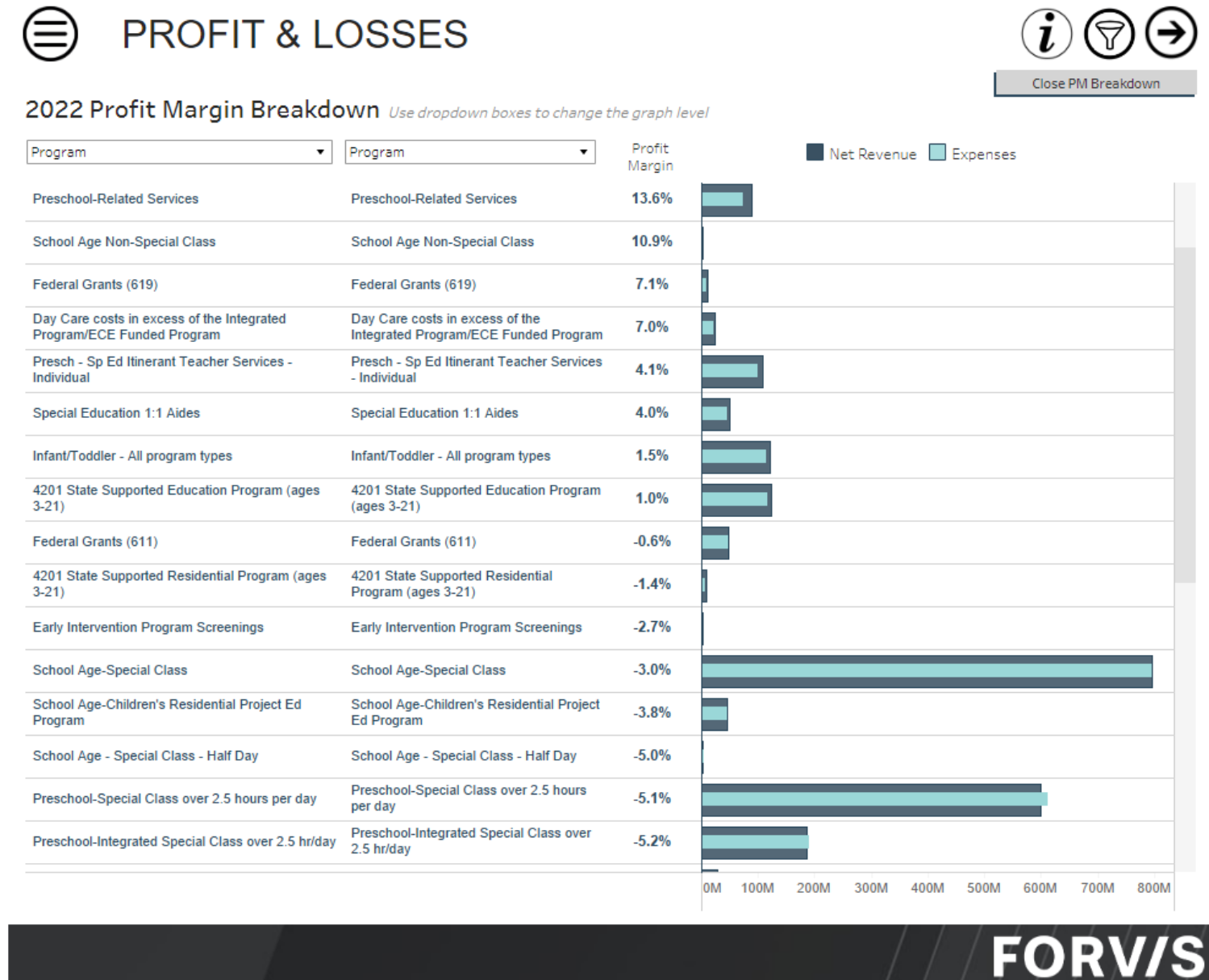
2022 Profit Margin Breakdown Use dropdown boxes to change the graph level



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CFR Benchmarking – SED Programs Profit & Losses 2022

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CFR Benchmarking – OMH Programs Profit & Losses 2022

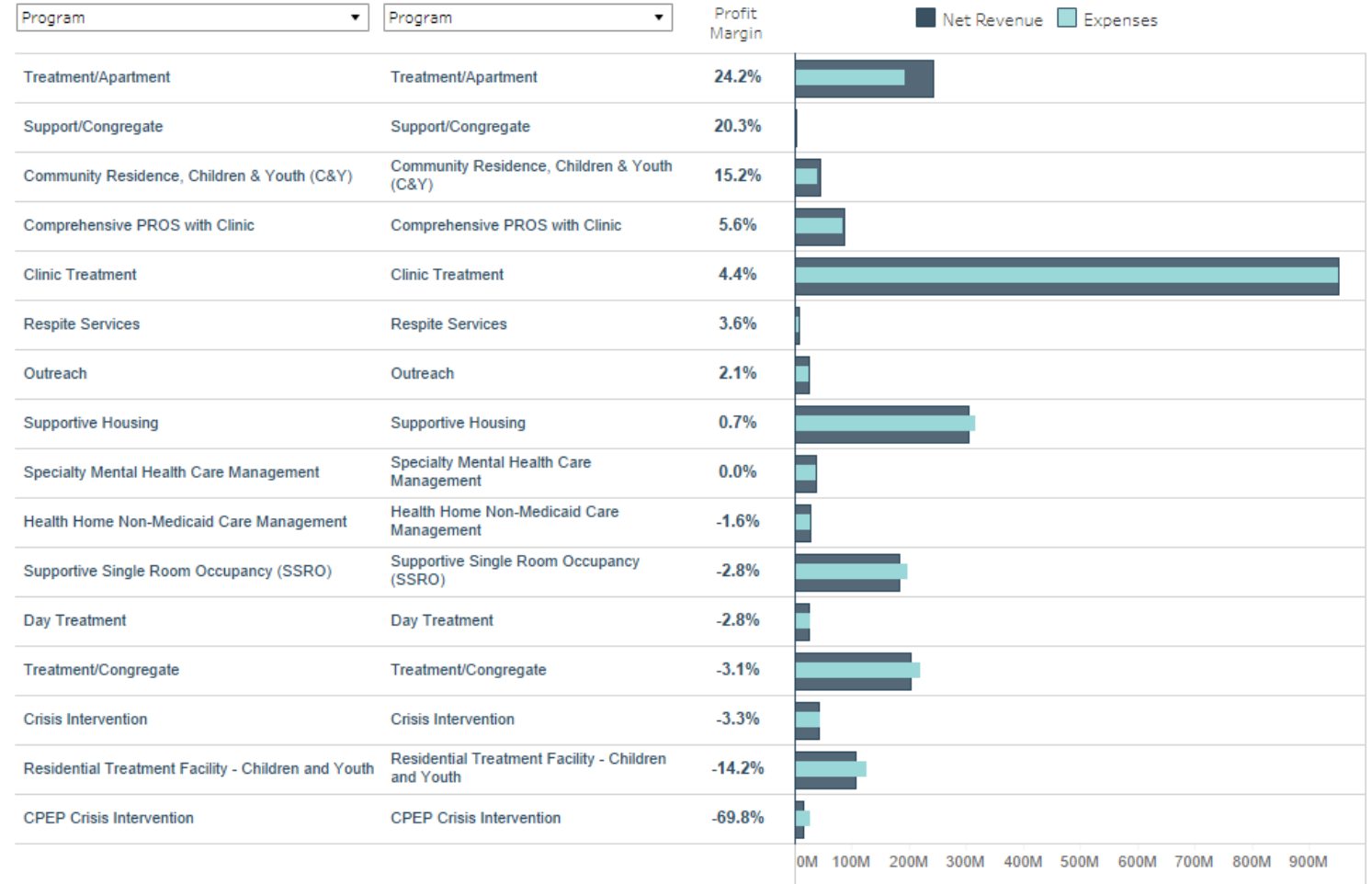


PROFIT & LOSSES



Close PM Breakdown

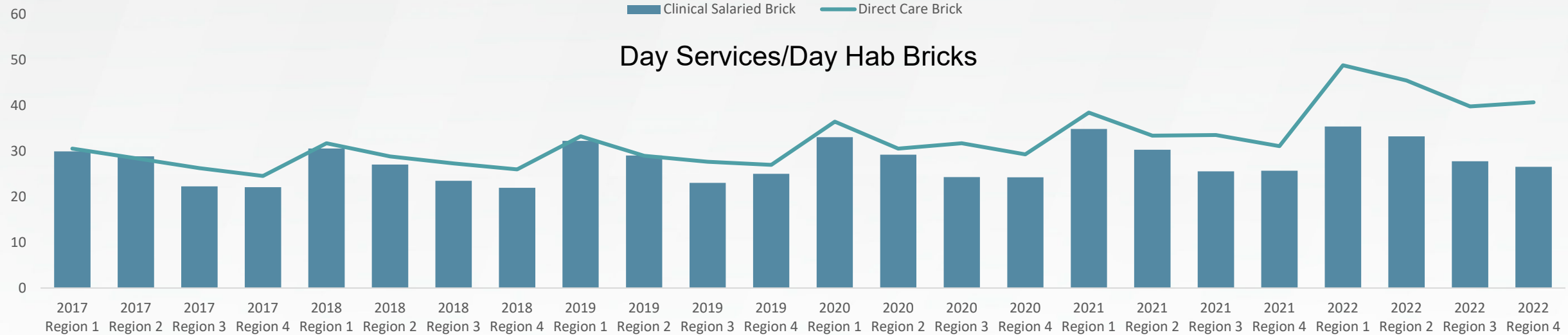
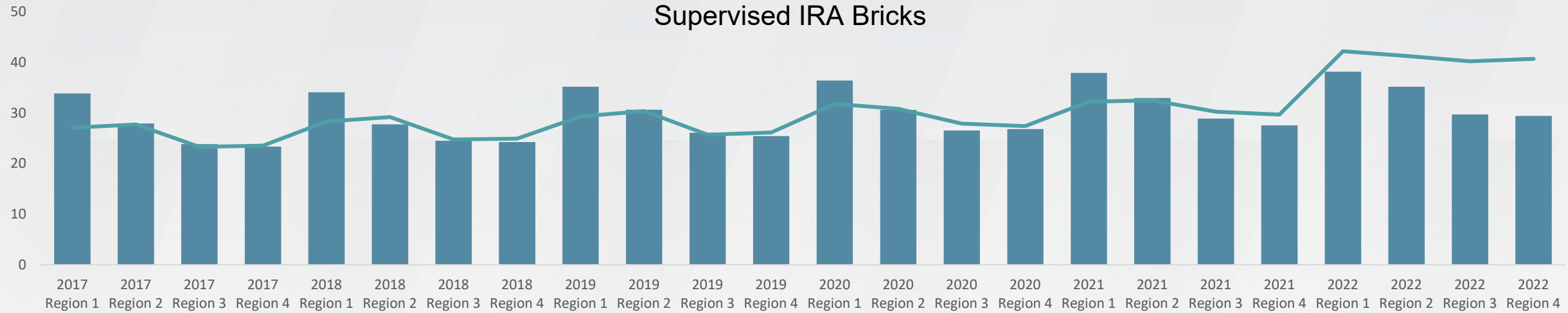
2022 Profit Margin Breakdown Use dropdown boxes to change the graph level



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Rate Rationalization Program Bricks



Review Techniques



Analytical procedures



Average salary/fringe benefits %



WSI & transportation



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

Questions?

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