

# FORVIS

**Financial Products or Tools That Yield a Return on Investment**

# Today's Presenters



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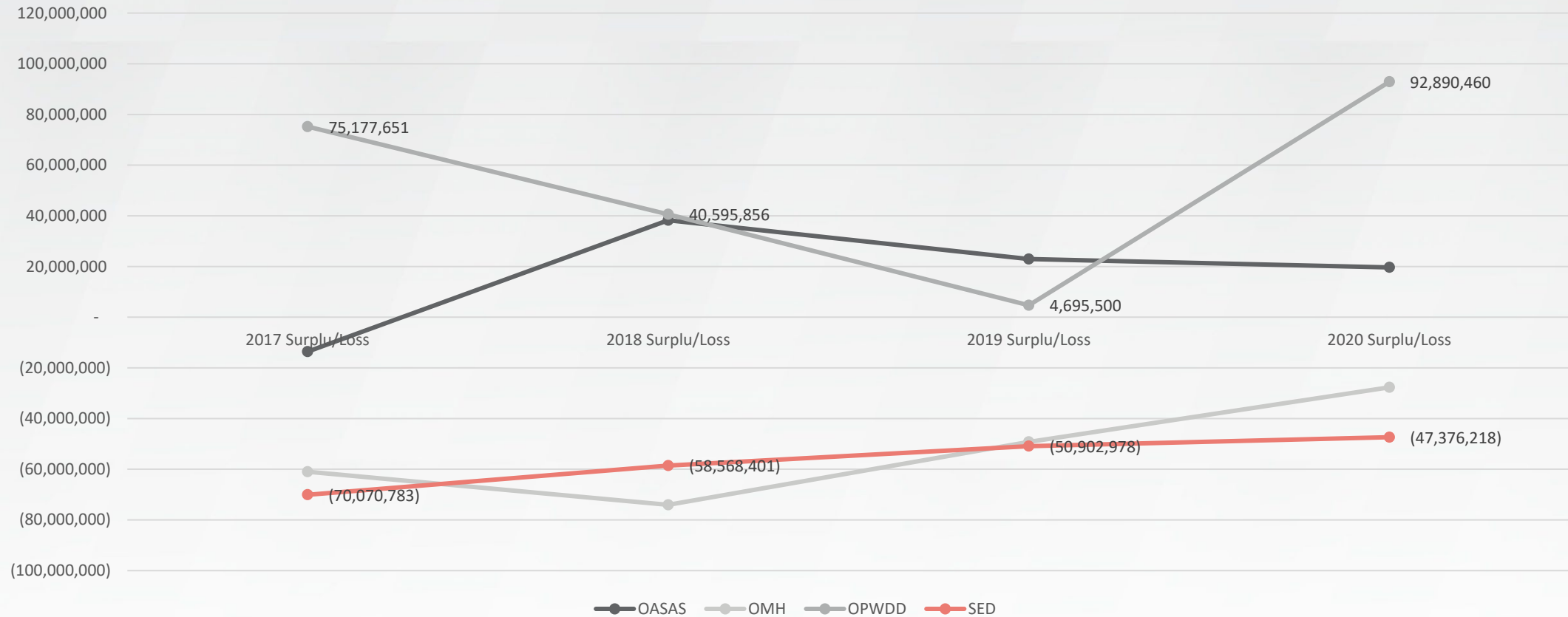
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# Agenda

- Overall trending for industry
- Regional analysis for Supervised IRA and Day Programs
- Self Direction Programs
- Financial Health
- Per Unit of Service Analysis
- SED Clinical Efficiencies

# Overall trending by funding agency

Surplus / Loss by Funding Agency 2017 - 2020

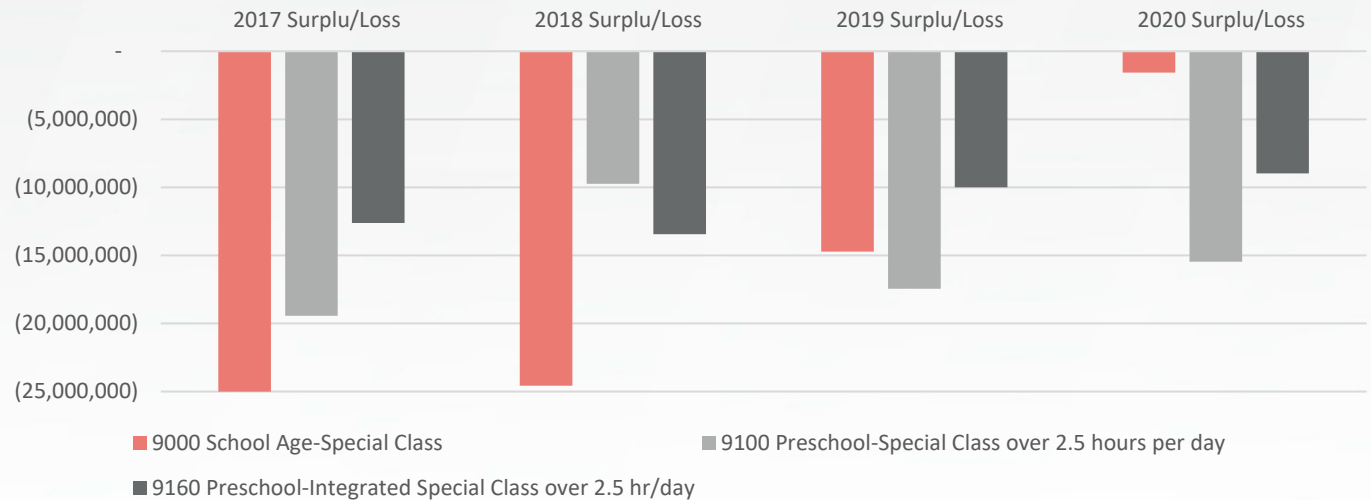


# Major Program P&L Trending

## Major DD Program P&L Trending

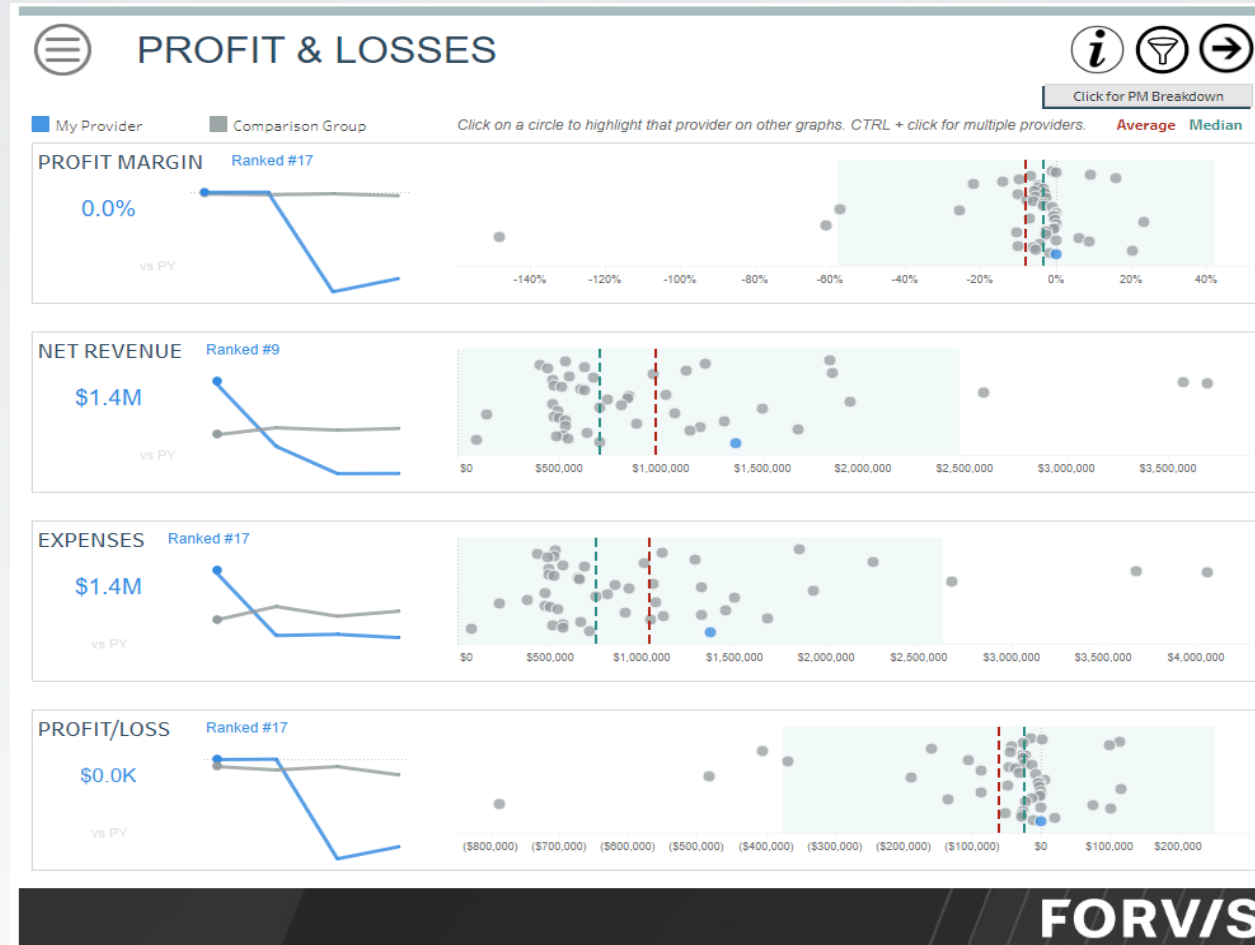


## Major SED Programs P&L Trending

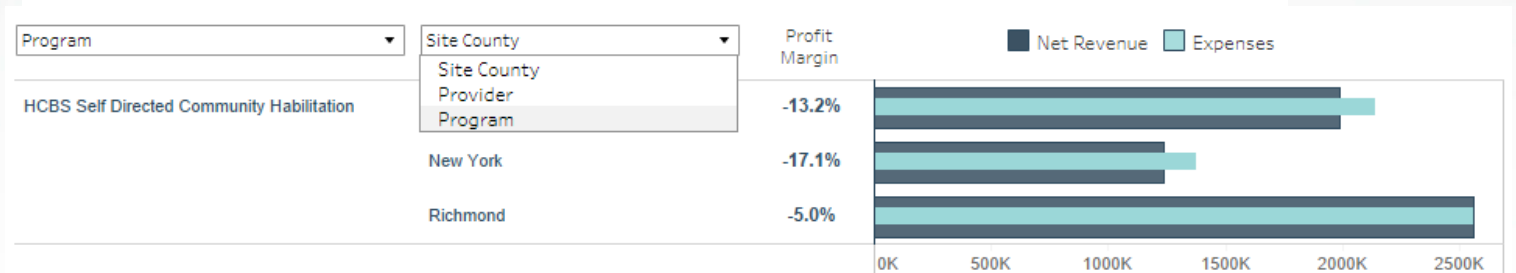


# Profit and Loss

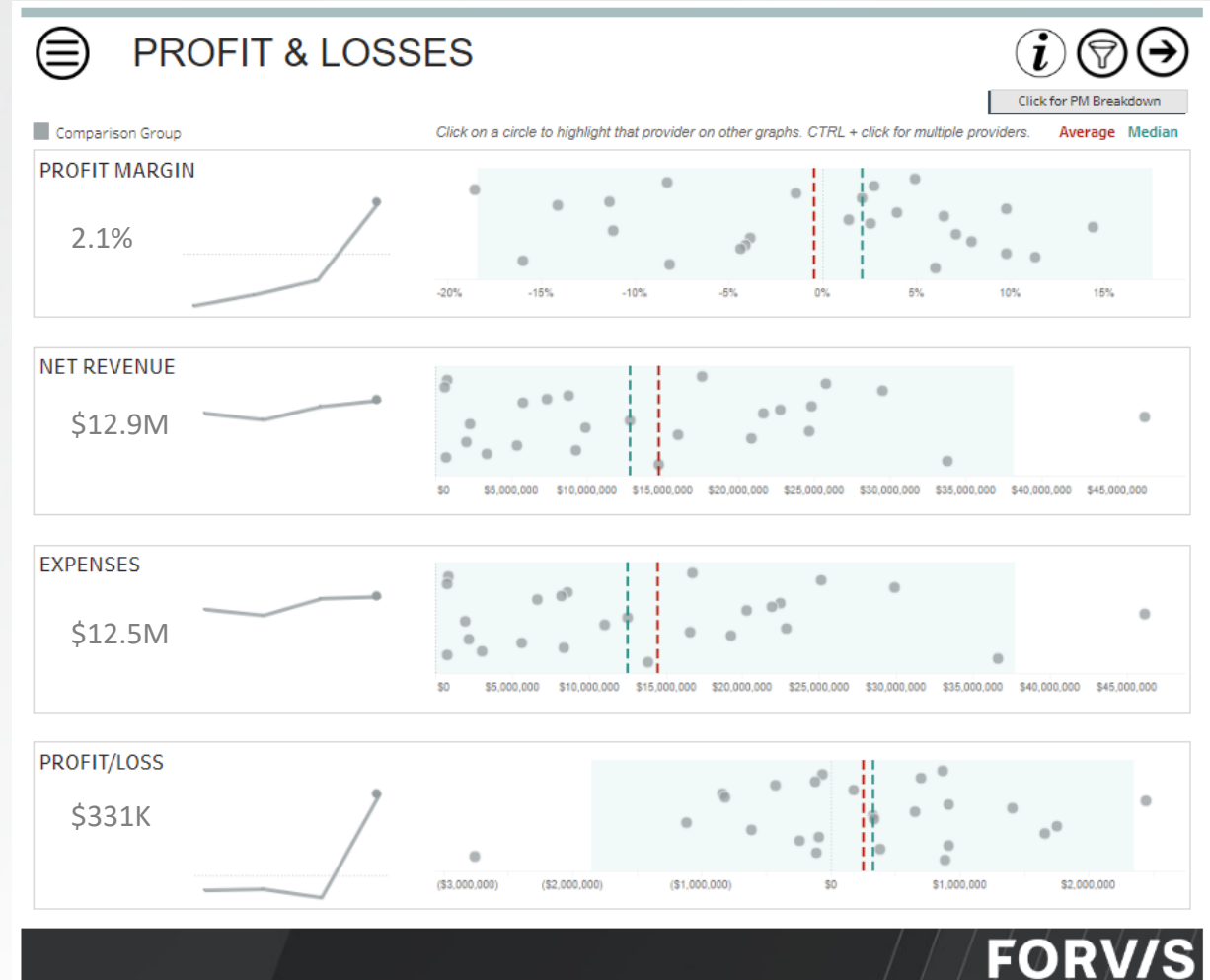
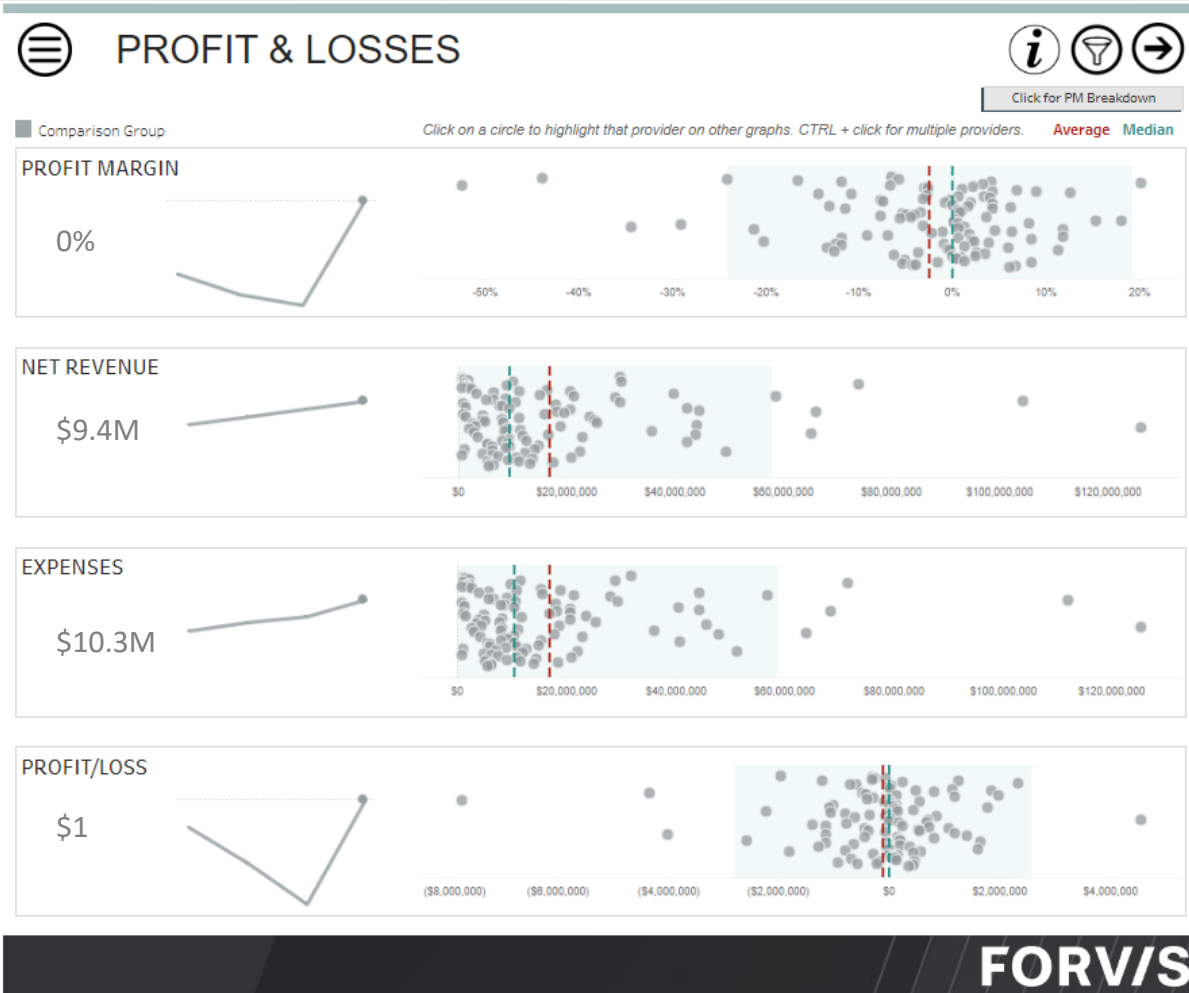
- Profit Margin\*
- Net Revenue
- Expenses
- Profit/Loss



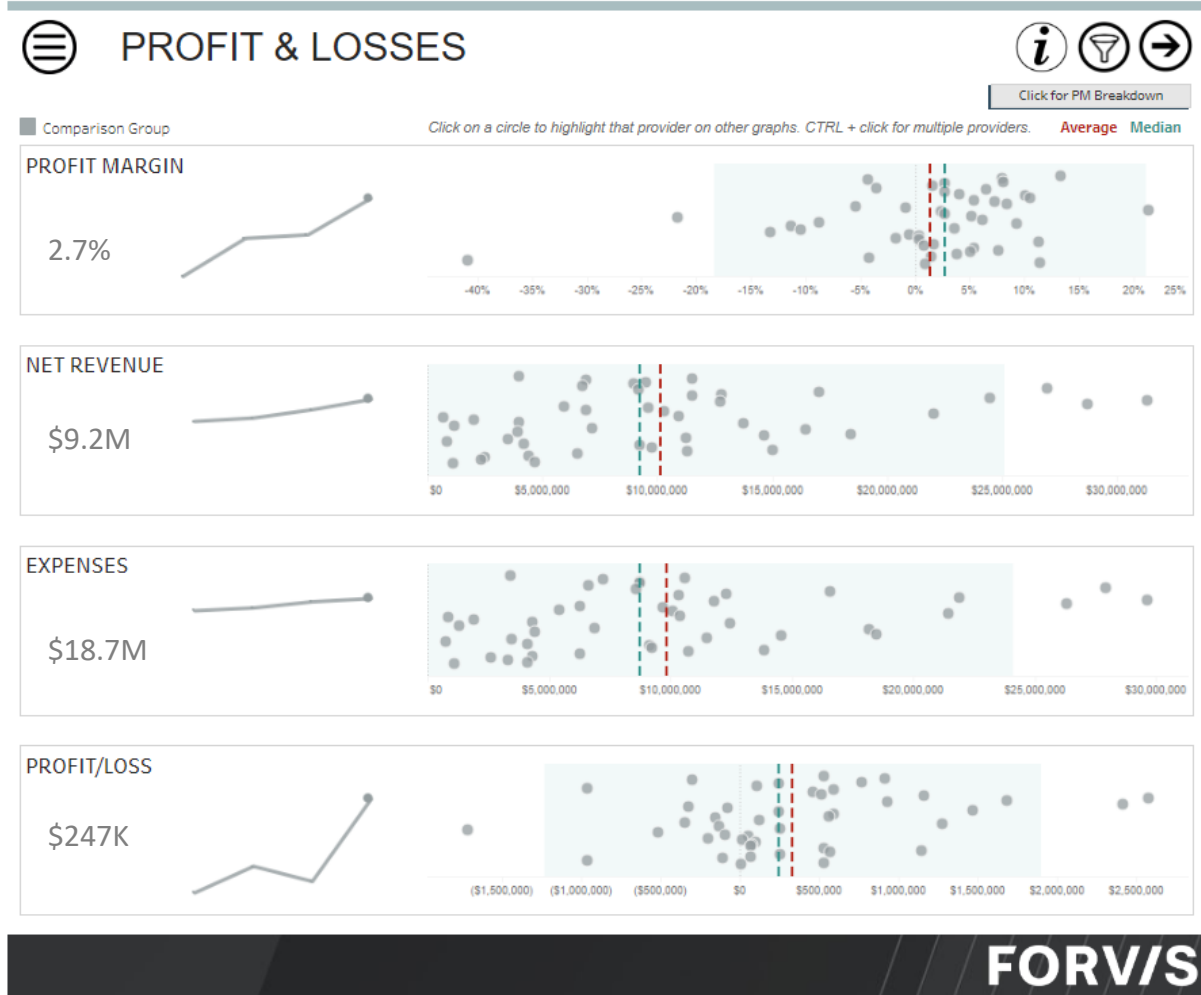
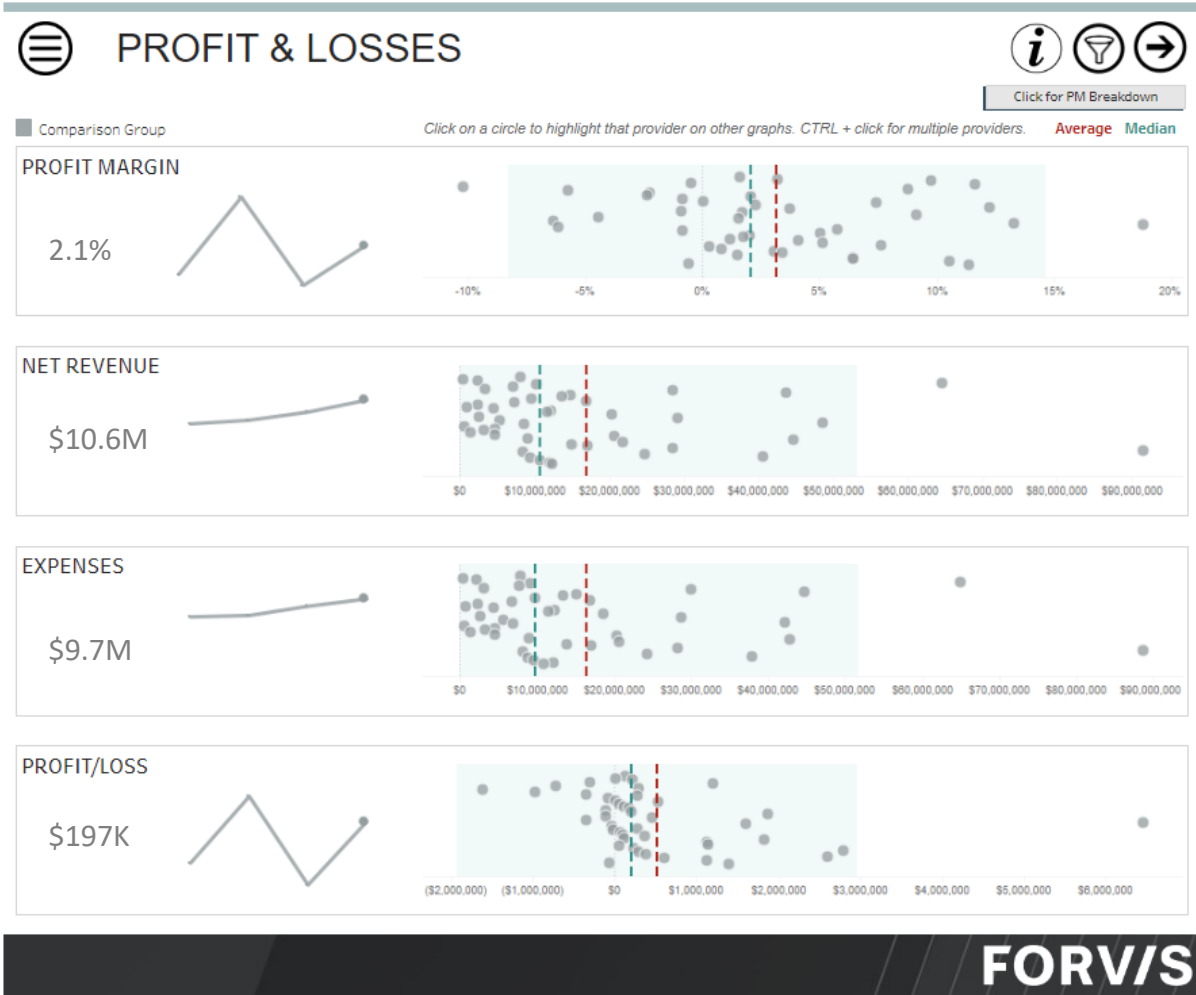
\*can be sorted by Provider, Program, or Site County



# Supervised IRA 0231 Region 1 & 2



# Supervised IRA 0231 Region 3 & 4



# Day programs region 1 & 2



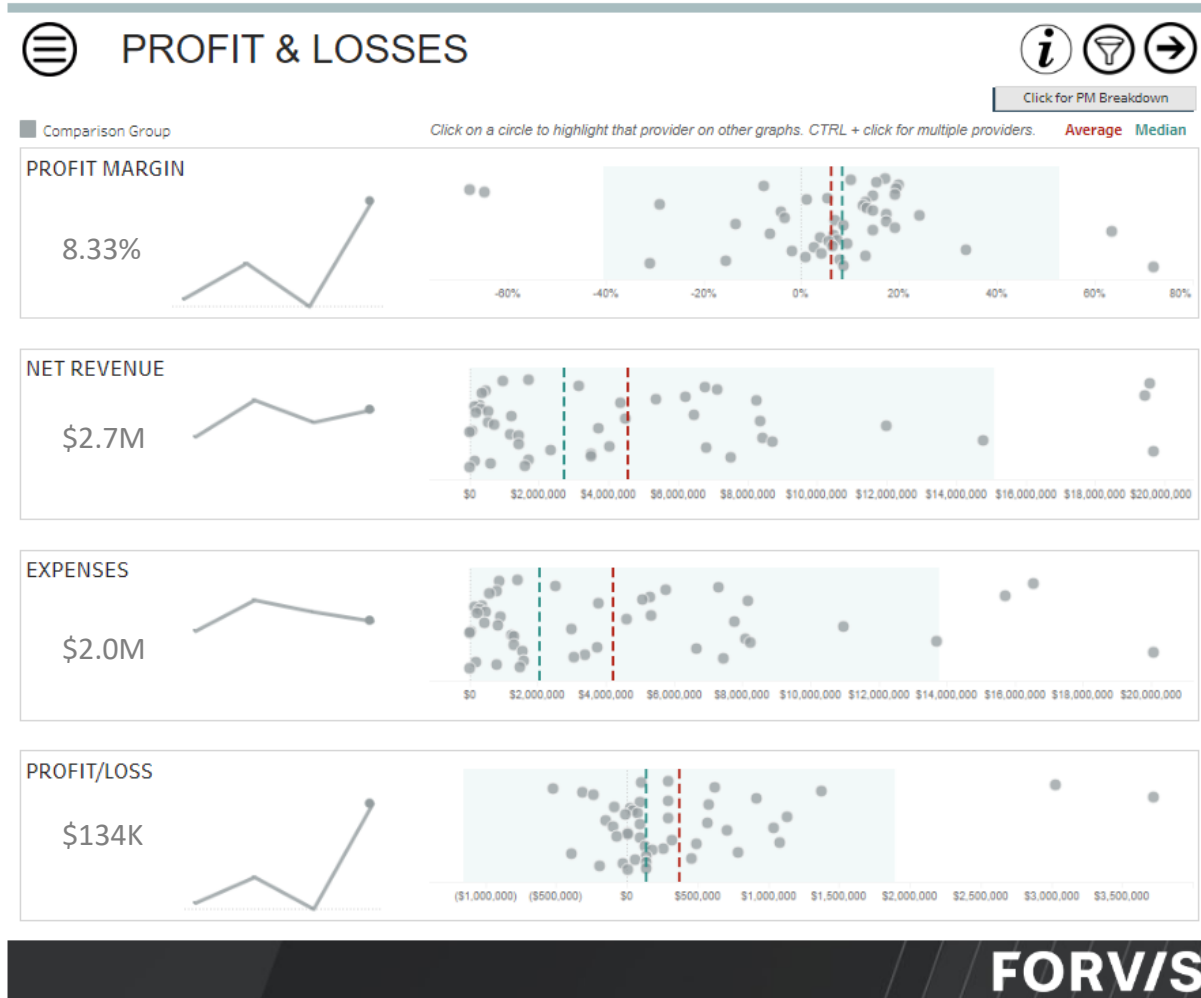
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**FORV/S**

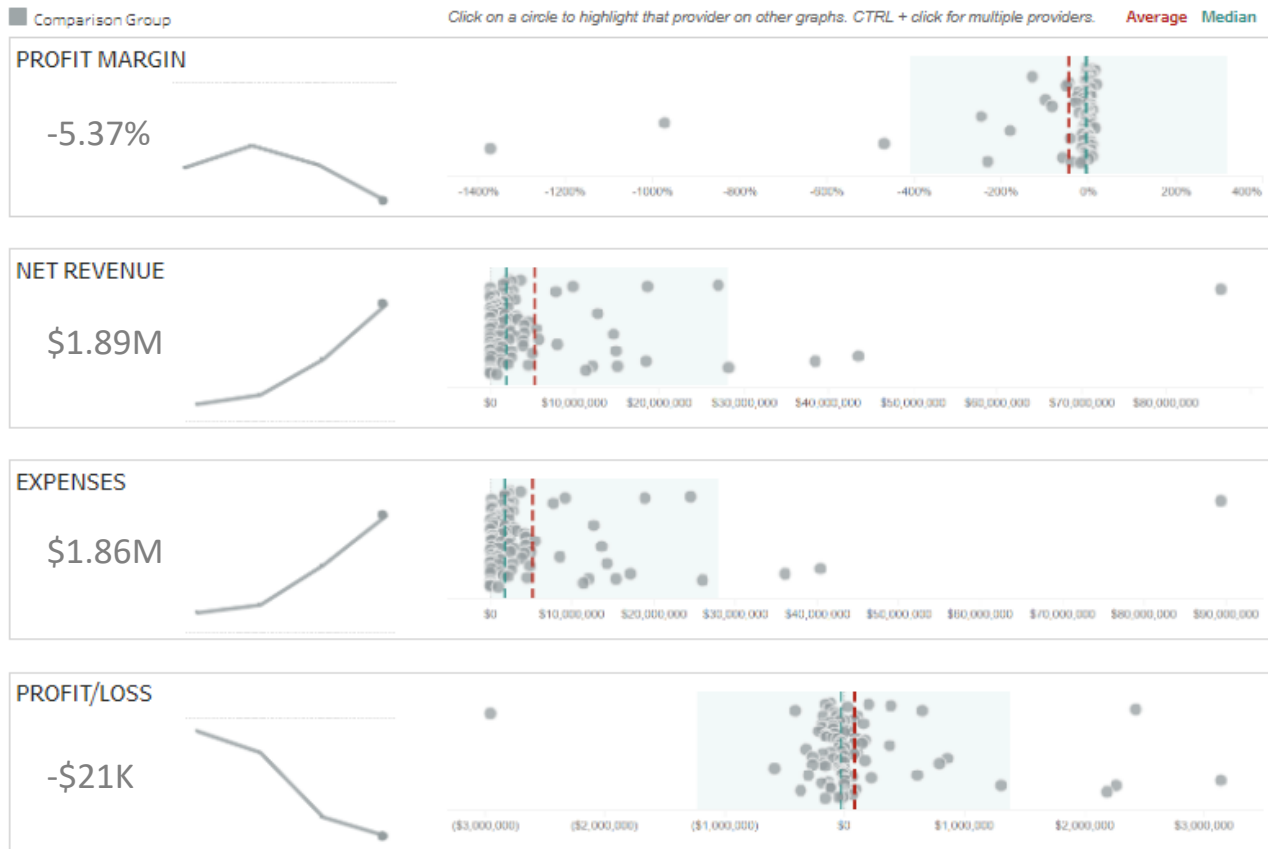
**FORV/S**

# Day programs region 3 & 4



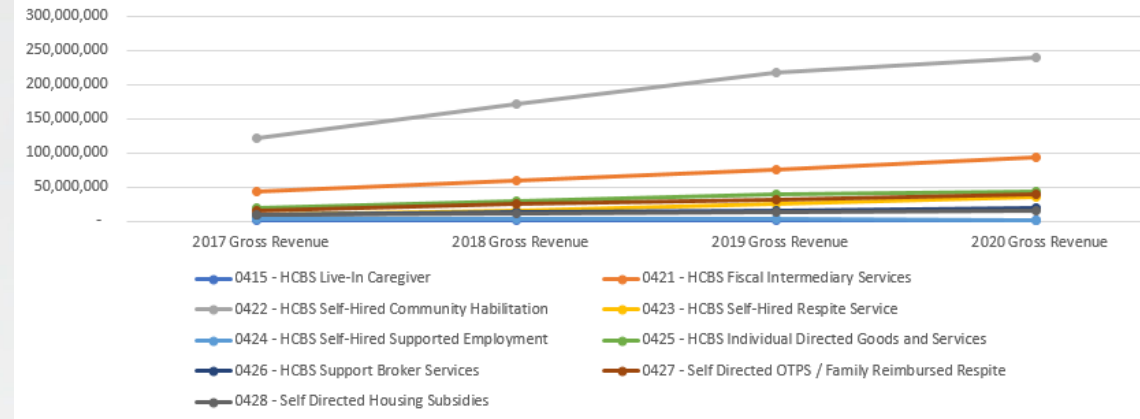
# Self – Direction programs

## PROFIT & LOSSES

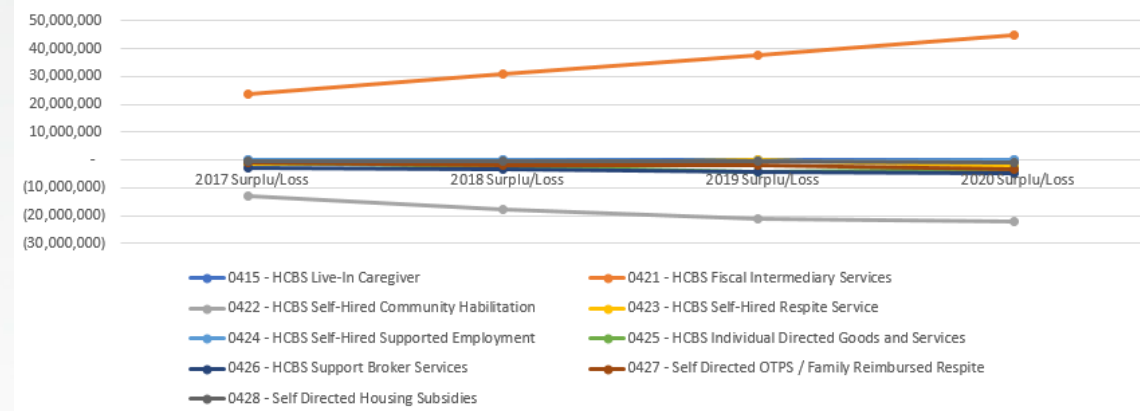


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Self-Direction Program Revenue Trend

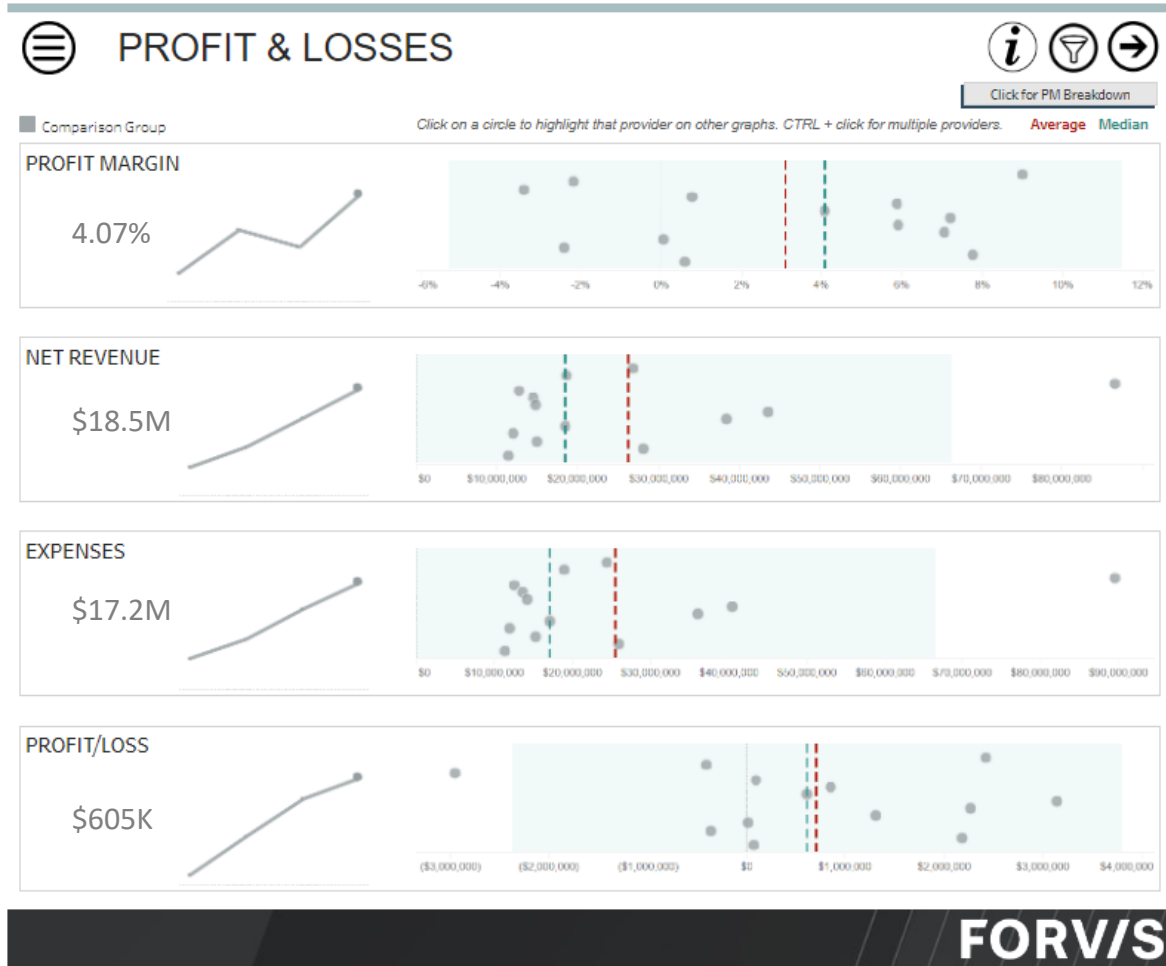
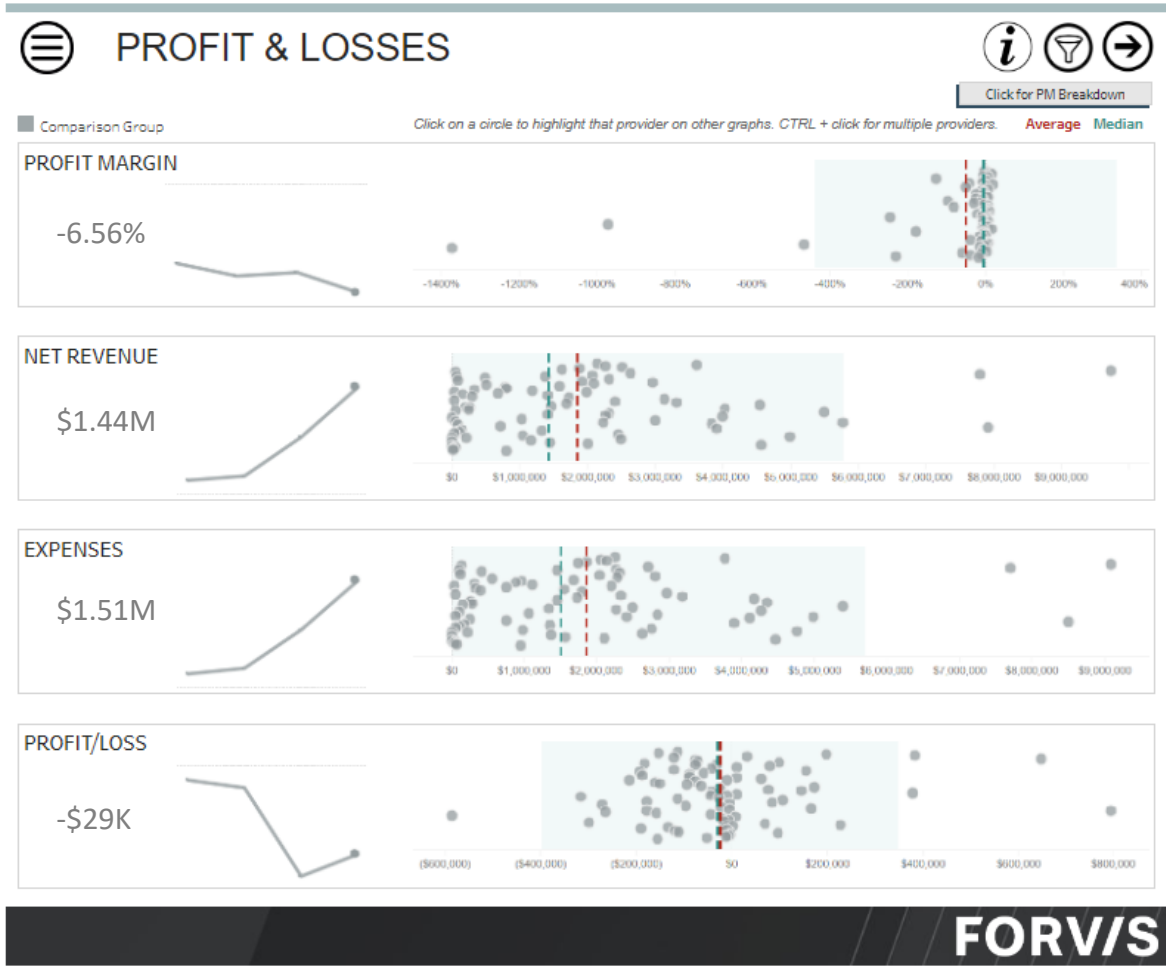


Self-Direction Program Surplus/Loss Trend



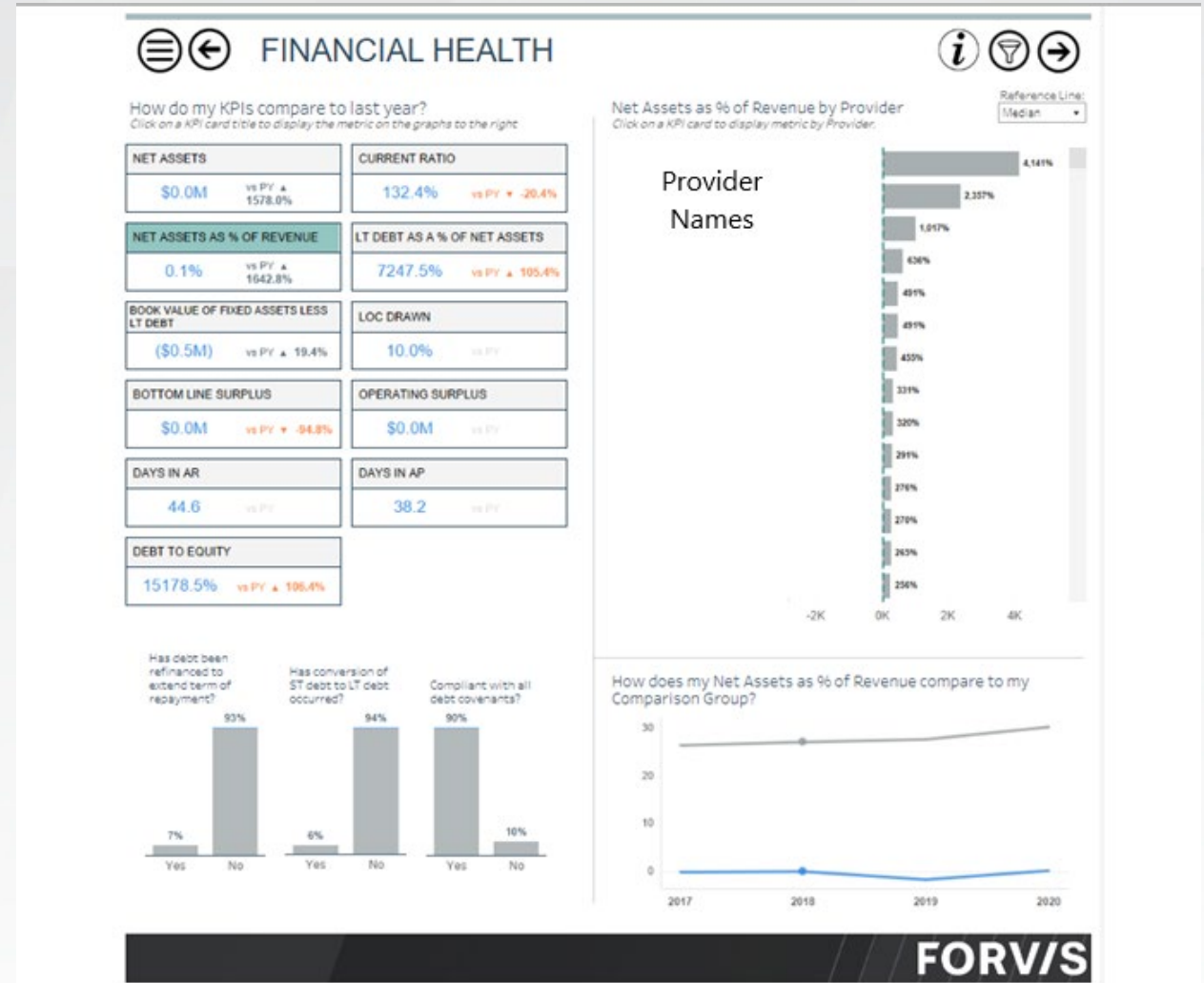
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# Self – Direction Programs – Size matters



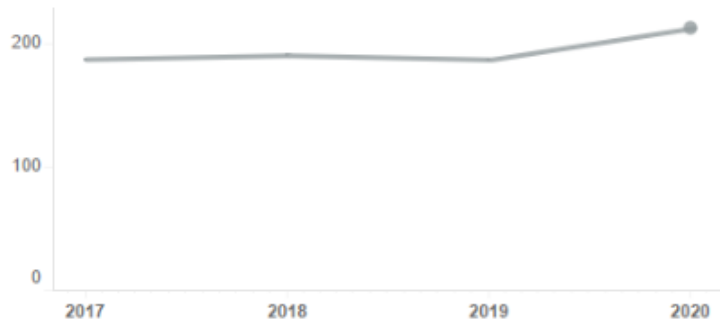
# Financial Health

- Net Assets
- Current Ratio
- Net Assets as % of Revenue
- Long-term debt as a % of Net Assets
- Book value of fixed assets less Long-term debt
- Line of credits drawn
- Bottom Line Surplus
- Operating Surplus
- Days in AR
- Days in AP
- Debt to Equity



# Financial Health – Industry trends

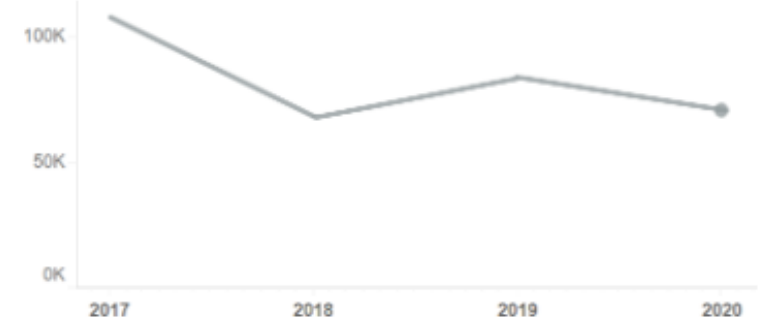
How does my Current Ratio compare to my Comparison Group?



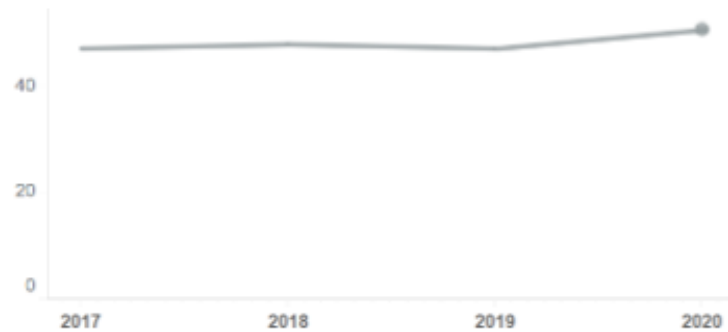
How does my Operating Surplus compare to my Comparison Group?



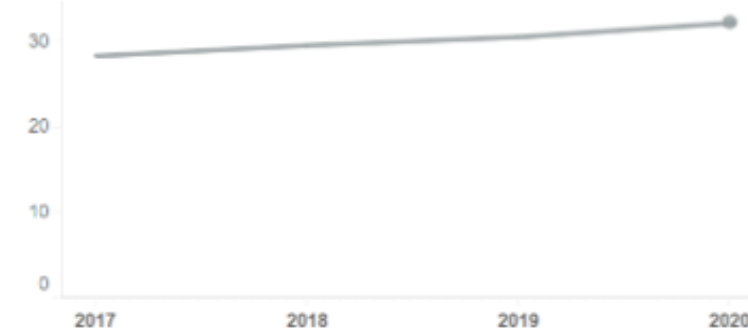
How does my Bottom Line Surplus compare to my Comparison Group?



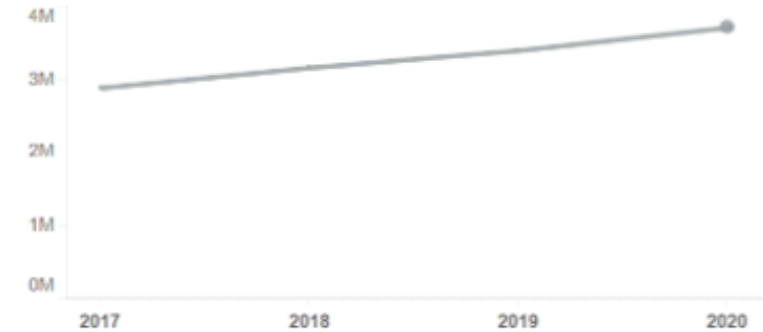
How does my Days in AR compare to my Comparison Group?



How does my Days in AP compare to my Comparison Group?

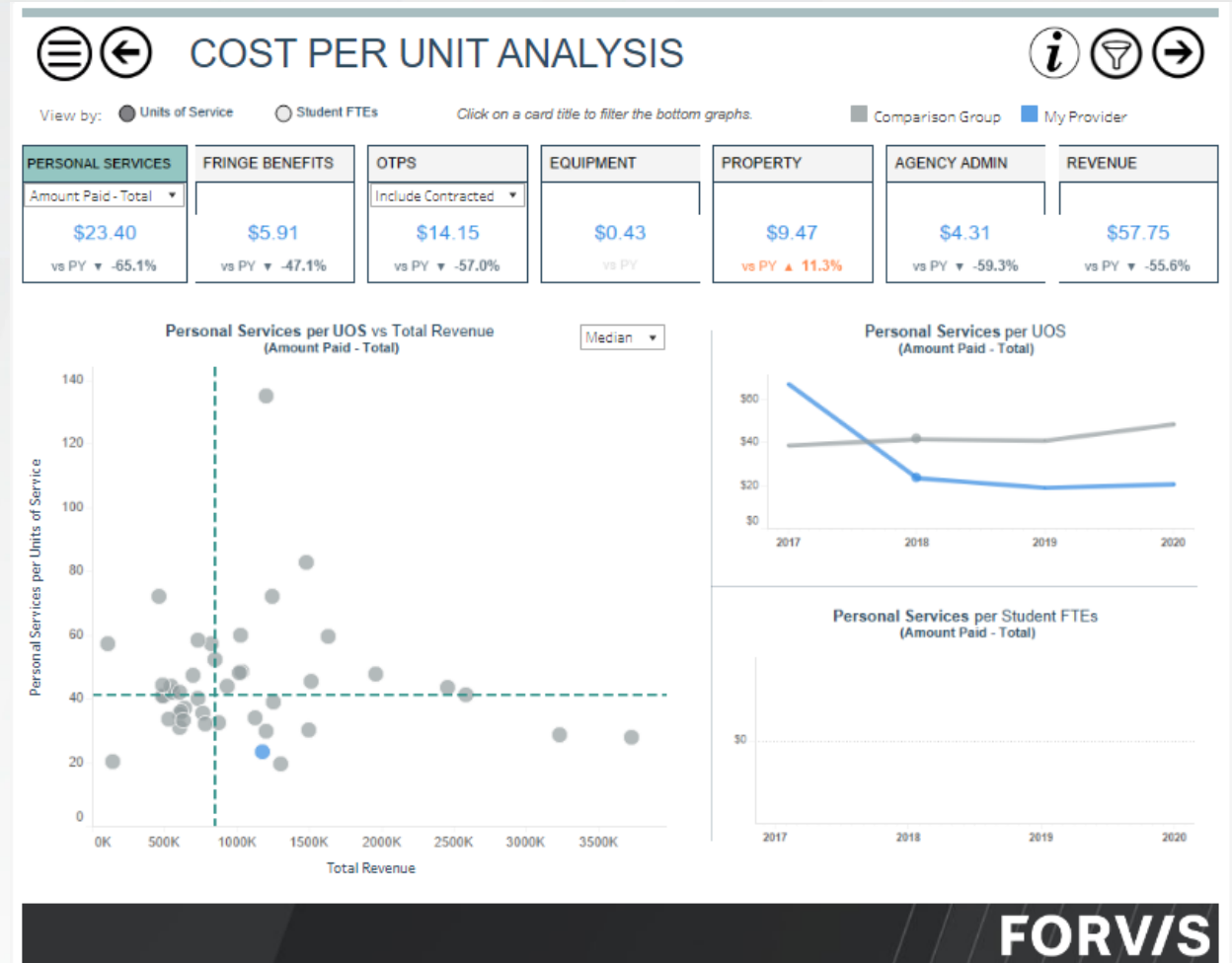


How does my Net Assets compare to my Comparison Group?



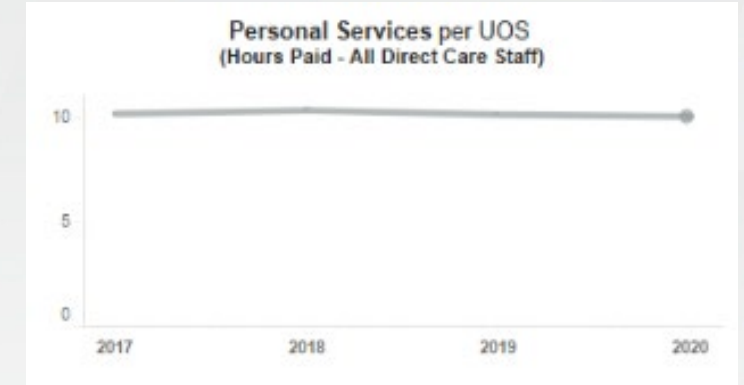
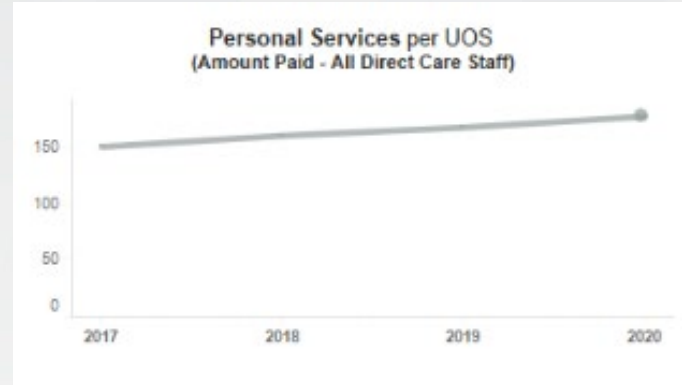
# Cost per Unit Analysis

- Per UOS or Per Student FTE Personal Services (Amount/Hour/FTE)
- Per UOS or Per Student FTE Fringe Benefit
- Per UOS or Per Student FTE OTPS (with or without Contracted services)
- Per UOS or Per Student FTE Equipment
- Per UOS or Per Student FTE Property
- Per UOS or Per Student FTE Agency Admin
- Per UOS or Per Student FTE Revenue

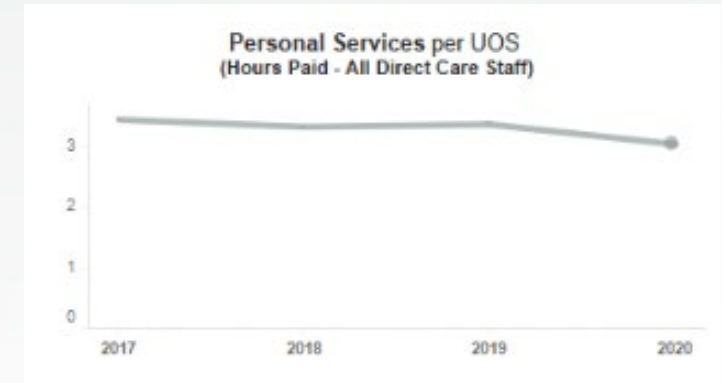


# Per Unit of Service - Direct Care

## Supervised IRA

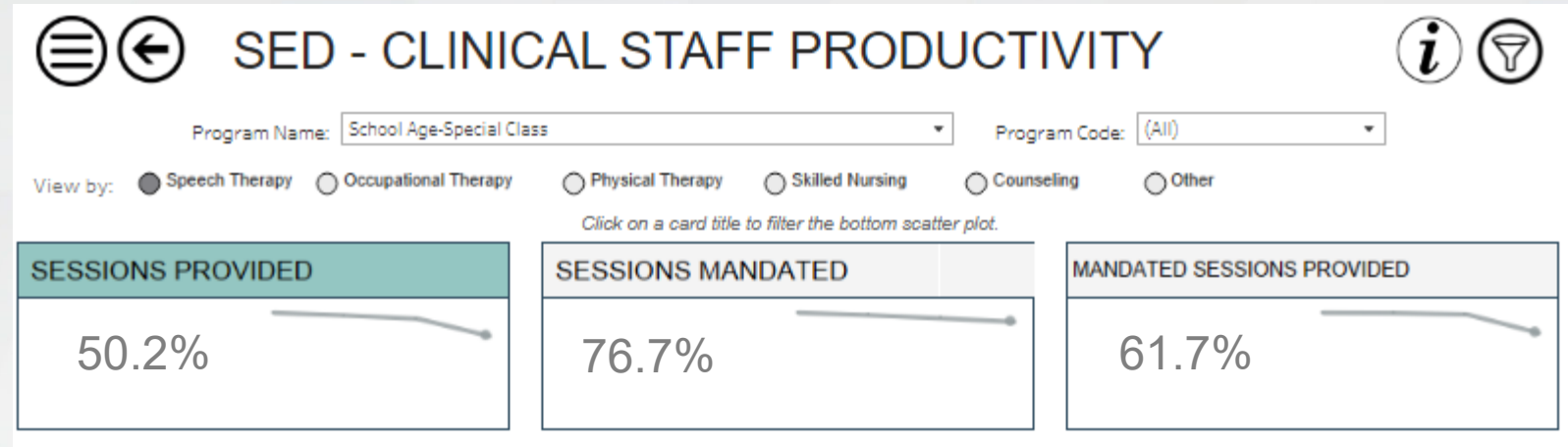


## Day Program

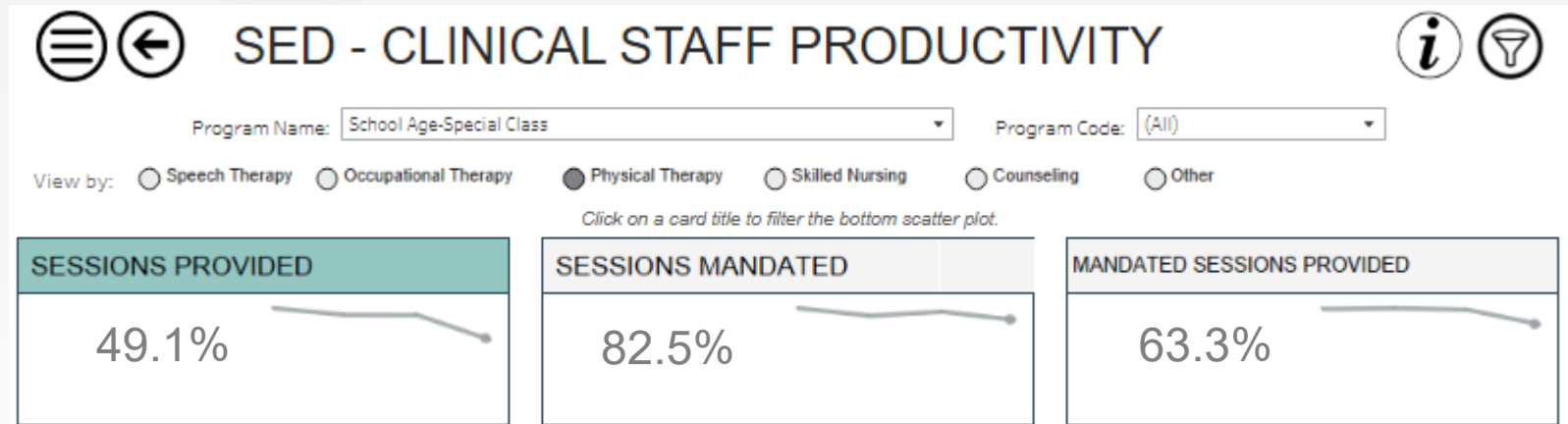


# SED – Clinical Staff Productivity

## Speech Therapy Efficiencies



## Physical Therapy Efficiencies



# FORVIS CFR Benchmarking tool

## General

- Profit & Loss
- Fringe Benefits
- Cost per Unit Analysis
- Financial Health

## OPWDD

- Direct Care Acuity
- Brick Analysis

## SED

- Student Enrollment
- Direct Care Staff Efficiency
- Clinical Staff Efficiency

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# Questions?

# Thank you!

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