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2024 STAIRS Cost Report Training

**State of Texas Automated Information & Reporting
System (STAIRS)**

HHSC PFD LTSS Center for Information and Training



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Day Activity & Health Services (DAHS)

2023 Cost Report and 2024 Accountability Report

How to Download Training Materials

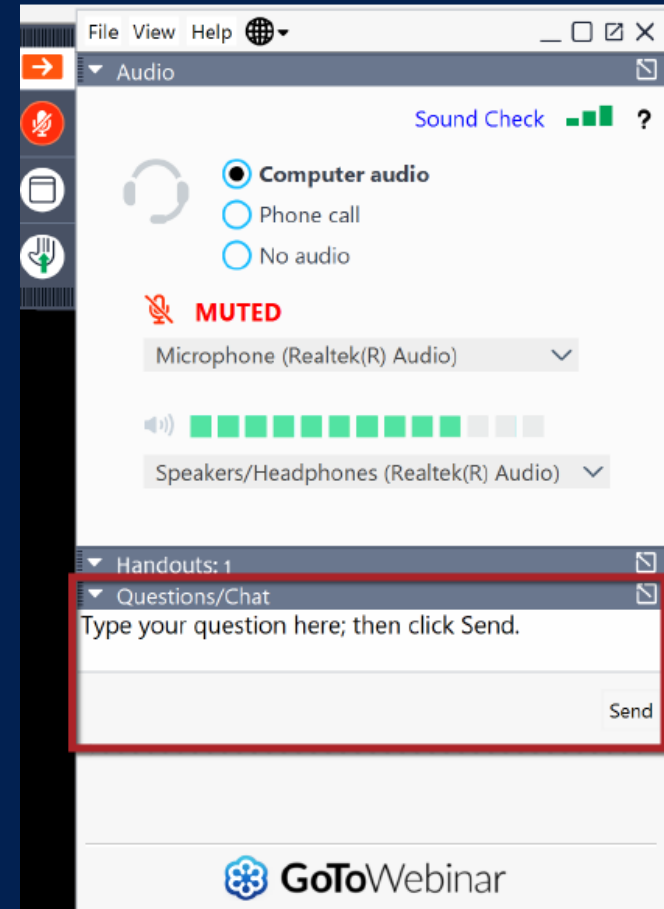
- Visit the Health and Human Services Commission (HHSC) Provider Finance Department (PFD) website at:
<https://pfd.hhs.texas.gov/long-term-services-supports/cost-report-training>
- Click on Program Instructions, PowerPoint, or Other Resources.
- Download the resource.



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How to Ask a Question

1. Click on **Questions**.
2. Type your question in the Questions box.
3. Click **Send**.



Training Completion

You must register and attend the full duration of the webinar to receive credit to be able to complete the Cost or Accountability Report.

Credit will be given approximately 10 days following this training.

If credit has not been assigned after 10 days, please contact
CostInformationPFD@hhs.Texas.gov.



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Objective

**To complete a STAIRS Cost or
Accountability Report**

What's New (1 of 3)

- Step 6.a. General Information
 - ▶ Added a question regarding whether the provider is a large employer for the Affordable Care Act.
- Step 6.c. Attendants
 - ▶ Providers have been reporting Regular, Overtime, and Bonuses and Incentives in one entry. The provider is now required to split these fields into Regular Hours, Overtime Hours, and Other Compensation.



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What's New (2 of 3)

- Step 8.a. General Information
 - ▶ Two new questions ask if a building or central office is leased. If leased, Schedule D1 or D2 must be completed and uploaded, as well as the lease agreement.
- Step 8.b. Related-Party Non-depreciable Equipment and Supplies
 - ▶ Upload supporting documentation for expenses.
Supporting documentation must be in a spreadsheet and system-generated.



What's New (3 of 3)

- Step 8.c. Related-Party Loans
 - ▶ Upload supporting documentation for expenses.
Supporting documentation must be in a spreadsheet and system-generated.
- Step 8.d. Related-Party Contracted Services
 - ▶ Upload supporting documentation for expenses.
Supporting documentation must be in a spreadsheet and system-generated.



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COVID-19 Funding and Cost Reporting

HSC PFD has issued guidelines for how COVID-19 funds should be reported and offset on the report.

These guidelines are based on the Coronavirus Aid, Relief, and Economic Security (CARES) Act and the Texas Administrative Code (TAC) requirements.



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What is the CARES Act?

The CARES Act was passed by Congress and signed into law on March 27th, 2020.

The CARES Act provides relief for individuals and businesses that have been negatively impacted by the coronavirus outbreak.



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What Does the CARES Act Require?

The CARES Act provides that **“...these funds may not be used to reimburse expenses or losses that have been reimbursed from other sources or that other sources are obligated to reimburse....”**

In this case, Medicaid is considered an “Other Source” that is obligated to reimburse the expense of providing Medicaid services.



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What Does the TAC Require?

The TAC provides, “Grants and contracts from federal, state or local government...**should be offset, prior to reporting on the cost report,** against the particular cost or group of costs for which the grant was intended....”.

The CARES Act Provider Relief Funds (PRF), the Paycheck Protection Program (PPP), and portions of the Economic Injury Disaster Loans **are considered grants** to the extent the funds are forgiven under the terms of the loan programs, or the terms and conditions of the funds received.



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Provider Relief Funds (1 of 2)

Cost Report Preparers **should offset** any PRF recognized as revenue by the provider, not reimbursed by another source against any costs incurred in response to COVID-19.

Providers can reflect the detail of this offset in the trial balance or allocation summary uploaded as supporting documentation and report the final adjusted expenses on the cost report.



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Provider Relief Funds (2 of 2)

PRF used for Lost Revenue:

PRF revenue recognized because of lost revenue should not reduce any expenses included on the unadjusted trial balance before those expenses are reported on the cost report because these lost revenue dollars are not associated with any specific expense.

Providers must report any PRF revenue recognized because of lost revenue in Step 5d.



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PPP Loans (1 of 2)

Salaries and Wages: Cost report Preparers **should offset** an amount equal to any staff wages reimbursed by PPP against any otherwise incurred salary, during the cost reporting period, before reporting.

Non-Payroll Expenses: Cost report Preparers **should offset** non-payroll related expenses for the portion of the PPP loan used for those non-payroll items.



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PPP Loans (2 of 2)

Providers can reflect the detail of this offset in the trial balance or allocation summary uploaded as supporting documentation and report the final adjusted expenses on the cost report.



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Local Funds (1 of 2)

According to TAC Section 355.103(b)(18)(B), “Grants and contracts from federal, state or local government, such as transportation grants, United States Department of Agriculture grants, education grants, Housing and Urban Development grants, and Community Service Block Grants, should be offset, prior to reporting on the cost report, against the particular cost or group of costs for which the grant was intended...”



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Local Funds (2 of 2)

If you have any questions about the treatment of local funds for purposes of the report, please contact the LTSS Center for Information and Training at PFD-LTSS@hhs.texas.gov.



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Rate Enhancement

Providers enrolled in the Attendant Compensation Rate Enhancement program receive additional funds to provide increased wages and benefits for attendants and must demonstrate compliance with enhanced spending requirements.

Rate Enhancement recoupments are determined based on spending requirements associated with attendant compensation (such as wages, benefits, and mileage reimbursement).



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CARES Act Offsets

The offset of PRF and PPP revenues **should not impact the hours reported** for any department on the cost report.

While the offset of some of the PRF and PPP revenues could reduce specific salaries reported on the cost report, the number of hours reported should agree with the actual hours related to the unadjusted salaries.

If you paid the salary using PRF or PPP dollars, the actual hours incurred will not change. Do not reduce them on the cost report.



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Supporting Documentation (1 of 3)

As in prior years, providers may be required to submit support documentation (e.g., trial balances, allocation summary, etc.) to support the information in the Report.

The State acknowledges providers may be required to submit reports to local or federal jurisdictions based on funds received (e.g., PRF, PPP, etc.). **Do not** provide the State with a copy of these reports or any applicable support documentation for these reports.



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Supporting Documentation (2 of 3)

- To ensure reliable and accurate reporting, supporting documentation should be system-generated and include the following information in a spreadsheet:
 - ▶ Provider Name
 - ▶ Accounting Basis
 - ▶ Report Date Range
 - ▶ Detail Account Descriptions
 - ▶ Vendor Names
 - ▶ Amounts



Supporting Documentation (3 of 3)

Regardless of whether the supporting documentation is system-generated, it must always be in a spreadsheet (i.e., Excel).

PDFs and images are not acceptable forms of documentation.



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STAIRS (1 of 3)

The Entity Contact (Primary) is the contracted provider that received access to STAIRS.

Fairbanks will send a notification of access, login, and password to the email address we have on file for the provider.

If you have not received notification of access, please contact CostInformationPFD@hhs.texas.gov



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STAIRS (2 of 3)

Before You Begin

- Review your ledger for unallowable costs and costs that require allocation.
- Adjust for accruals.
- Prepare the reconciliation worksheet and allocation summaries.
- Gather information on your depreciable assets.
- Gather information on Related Parties.



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STAIRS (3 of 3)

Organization of the Cost Report

Reporting Categories

- Combined Entity and Provider Information
- Units of Service and Revenue
- Wages and Compensation
- Payroll Taxes and Workers' Compensation
- Facility and Operations
- Verification Summary and Certifications
- Agree/Disagree and Informal Review



Roles and Definitions (1 of 2)

Combined Entity – one or more commonly owned corporations or limited partnerships where the general partner is controlled by the same identical persons as the commonly owned corporation(s). May involve an additional *CONTROLLING ENTITY* which owns all members of the combined entity.

Contracting Entity – The contract with which Medicaid contracts for the provision of the Medicaid services included in this report.



Roles and Definitions (2 of 2)

Entity Contact can set up all other user types and additional Entity Contacts, review the cost report, and must sign the Cost Report Certification.

Financial Contact can set up Preparers and other Financial Contacts, review the cost report, and sign and upload the Cost Report Certification.

Preparer can set up other Preparers. This is the only role that can make entries into the cost report. They must sign the Methodology Certification and can not sign the Cost Report Certification.



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User Interface - Dashboard

STATE OF TEXAS AUTOMATED INFORMATION REPORTING SYSTEM (STAIRS)

Entity List

Dashboard Cost Reporting Manage

[Reference Materials](#)

[Edit My Info](#) | [Add Role](#)

Important Information

04/01/2020 View the new [Certification Page – Digital Signature Policy Guidance](#) from Provider Finance.

DON

Important Upcoming Dates

Upcoming Training Dates

[Register for Cost Report Training \(excluding MEI\)](#)
[Register for MEI Cost Report Training](#)
[Register for SHARS cost report training](#)

[Access the Trained Preparers List](#)

Your Roles

General Reference Material

- [Helpful Information for Contacts and Preparers](#)
- [How to Import Depreciable Assets Instructions](#)
- [STAIRS - Managing Contacts - Procedures](#)
- [Uploading File Instructions](#)
- [2015 STAIRS General Announcement](#)

Program Specific Reference Material

- [Program Specific Reference Materials](#)

- Manage Contact Information
- View Preparers List
- Register for Trainings
- Reference Materials



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User Interface - Cost Reporting



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STATE OF TEXAS AUTOMATED INFORMATION REPORTING SYSTEM (STAIRS) Welcome, Rate Analysis test (Logout)

Entity List

Dashboard **Cost Reporting** Manage

Print Reference Materials Upload Center Help

Show 10 entries First Previous Next Last

Entity Name	Year	Type	Code	Site Type	Status	Steps Complete
ZZZ RAD 24RCC	2020	24RCC	100007001	SSCC-123456601	⊖	5c on 09/02/2021
ZZZ RAD 24RCC	2020	24RCC	100007002	ES-123456602	⊖	3 on 09/02/2021
ZZZ RAD 24RCC	2020	24RCC	100007003	CPA-123456603	⊖	3 on 09/02/2021
ZZZ RAD 24RCC	2020	24RCC	100007004	GRO/RTC-123456604	⊖	3 on 09/02/2021
ZZZ RAD 24RCC	2020	24RCC	100007005	GRO/RTC-IPTP-123456605	⊖	3 on 09/02/2021
ZZZ RAD ASSPP LLC	2020	ASSPP	100020001	ASSPP-123456789	⊖	1a on 02/02/2021
ZZZ RAD ASSPP LLC	2020	ASSPP	100022001	ASSPP-123456789	⊖	1a on 02/01/2021
ZZZ RAD ASSPP LLC	2020	ASSPP	100023001	ASSPP-123456789	⊖	1a on 02/01/2021
ZZZ RAD ASSPP LLC	2020	ASSPP	100021001	ASSPP-123456789	⊖	10a on 01/28/2022
ZZZ RAD ASSPP LLC	2020	ASSPP	100024001	ASSPP-123456789	⊖	1a on 02/01/2021

First Previous Next Last

General Reference Material Program Specific Reference Material

[Helpful Information for Contacts and Preparers](#) [Program Specific Reference Materials](#)
[How to Import Depreciable Assets Instructions](#)
[STAIRS - Managing Contacts - Procedures](#)
[Uploading File Instructions](#)
[2015 STAIRS General Announcement](#)

- Select the report to work by filtering on the headings in this table.
- Click on the Column Code link to open that particular report.

User Interface – Manage (1 of 4)

STATE OF TEXAS AUTOMATED INFORMATION REPORTING SYSTEM (STAIRS)

Entity List

Dashboard Cost Reporting **Manage**

[Manage Contacts](#) | [Upload Center](#)

[Add a new contact](#) [Add Preparer](#) [Reference Materials](#)

[Edit My Info](#) | [Add Role](#)

CPA	Roles	Actions
		Manage Preparer Permissions Add Non-Preparer Role

Phone:
Fax:

Your Roles

Financial Consultant	Roles	Actions
		Manage Preparer Permissions Add Non-Preparer Role

- Edit My Info
- Add Role
- Add a Contact
- Add a Preparer
- Upload Center



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User Interface – Manage (2 of 4)



Edit my Info

From the Manage link, select Edit My Info. Complete this form with your information and click Save to finish.

A screenshot of a web application interface for editing a contact profile. The page has a blue header with "Dashboard" and "Cost Reporting" tabs. Below the header are links for "Manage Contacts" and "Upload Center". The main heading is "Edit Contact Profile". A red error message at the top of the form reads: "Please review your contact information below and update it if necessary." Below this is a "Change Password" link. The form contains several input fields: "Prefix" (Mrs.), "First Name" (Rate Analysis), "Last Name" (Test), "Job Title" (Preparer Test Account), "Email" (Pamela.Minton@hhsc.state.t), "Street 1" (For State Use Only), "Street 2" (empty), "City" (Austin), "State" (Texas), "Postal Code" (78758), "Phone" (123456789), and "Fax" (empty). At the bottom of the form are "Save" and "Cancel" buttons.

Dashboard | Cost Reporting

[Manage Contacts](#) | [Upload Center](#)

Edit Contact Profile

Please review your contact information below and update it if necessary.

[Change Password](#)

Prefix: Mrs.

First Name *: Rate Analysis

Last Name *: Test

Job Title *: Preparer Test Account

Email *: Pamela.Minton@hhsc.state.t

Street 1 *: For State Use Only

Street 2:

City *: Austin

State *: Texas

Postal Code *: 78758

Phone *: 123456789

Fax:

Save Cancel

User Interface – Manage (3 of 4)



Add Role

From the Manage link, select Add Role.

- Add Component Code
- Add Role as "Primary" or "Financial Contact"

Complete this form with your information and click Save to finish.

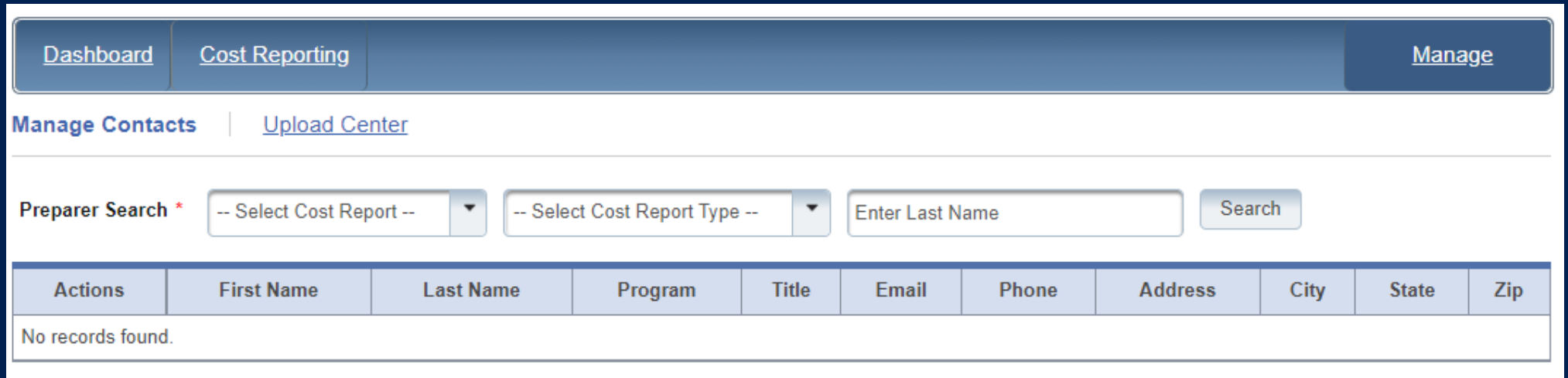
The screenshot shows a web form titled "Add Contact Role". Below the title is the text "Rate Analysis test". The form contains three fields: "Component Code *" with a dropdown menu showing "Select One"; "Role *" with a dropdown menu showing "Select One"; and "Primary Contact" with a checkbox. At the bottom of the form are two buttons: "Save" and "Cancel".

User Interface – Manage (4 of 4)

Add Preparer

From the Manage link, select Add Preparer.

Complete this form with your information and click Save to finish.



The screenshot displays a web application interface. At the top, there is a navigation bar with three tabs: 'Dashboard', 'Cost Reporting', and 'Manage'. Below this, there are two links: 'Manage Contacts' and 'Upload Center'. A search section titled 'Preparer Search *' contains two dropdown menus labeled '-- Select Cost Report --' and '-- Select Cost Report Type --', followed by a text input field 'Enter Last Name' and a 'Search' button. Below the search section is a table with the following columns: 'Actions', 'First Name', 'Last Name', 'Program', 'Title', 'Email', 'Phone', 'Address', 'City', 'State', and 'Zip'. The table currently contains one row with the text 'No records found.'



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STAIRS

**There are 14 Steps to complete
a Cost Report.**

Step 1 – Combined Entity Identification (1 of 2)

Purpose

PFD needs to collect contact information so that we can contact the provider or preparer during the review of the report.

How does HHSC PFD use this information?

This information is used by PFD to obtain information and documentation needed to address issues found in the report review.



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Step 1 – Combined Entity Identification (2 of 2)

Please confirm this report is the most current report from the prior year.



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2021 - Cost Report: 100005001 - DAHS -- ZZZ RAD DAHS

1. Combined Entity Identification

Please enter and verify the information below

Combined Entity Identification	Entity Contact Identification
Phone: 512-424-6500 Fax: 512-123-4567 Street Address: 4900 N. Lamar Blvd. , Austin, TX 78751 Mailing Address: 4900 N. Lamar Blvd. , Austin, TX 78751 View Information	Name: Pam Mintonzzz Job Title: Test Job Title Entity Name: ZZZ RAD DAHS Email: Pamela.Minton@hsc.state.tx.us Phone: 512-424-6500 Fax: 512-123-4567 Mailing Address: 4900 N. Lamar Blvd. , Austin, TX 78751 View Information
Financial Contact	Report Preparer Identification
Name: HHSC RAD Job Title: Entity Name: Email: RateAnalysisDept@hsc.state.tx.us Phone: 512-424-6500 Fax: Mailing Address: 4900 N. Lamar Blvd. , Austin, TX 78751 Edit Information	Name: Job Title: Entity Name: Email: Phone: Fax: Mailing Address: . . . Edit Information

Step 2 – General Information (1 of 2)

Purpose

To give general information, including the Combined Entity's reporting period, and to determine if the Combined Entity wants to aggregate reporting expenses used to determine compliance in the Rate Enhancement Program.

How HHSC PFD uses this information?

If the provider chooses to aggregate their contracts by the program that participates in the Attendant Compensation Rate Enhancement program, then HHSC PFD will use combined expenses to determine compliance with spending requirements.



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Step 2 – General Information (2 of 2)

Verify reporting period and ensure your program is selected in the right column.

Verify Aggregation.

Combined Entity Report Period Beginning (mm/dd/yyyy) *	01/01/2020	←
Combined Entity Report Period Ending (mm/dd/yyyy) *	12/31/2020	←
When reporting Facility and Operations expenses would you like to report depreciable assets on step 8e at the summary level? NOTE: By selecting Yes any previous year depreciable asset data will be deleted upon submission of the cost report. *		No
Do you request to aggregate by program those contracts held by this Combined Entity which participated in the Rate Enhancement for the purpose of determining compliance with spending requirements? Indicate below by applicable program. <u>If you only have one contract in a particular program or are only submitting one cost report for a program select "No" for aggregation.</u>		
CLASS DSA		
DAHS *	Yes	←
DBMD		
HCS/TxHmL		
ICF/IID		
NF		
PHC		
RC		
Return		



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Step 3 – Contract Management

Purpose

Provide information about the combined entity's business components

How HHSC PFD uses this information

The information in Step 3 is used during the Report examination process.



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Step 3a – Verify Contracts

State-issued contracts are listed in Step 3A, such as HHSC contracts and STAR+PLUS.

Verify the Cost Report Group Code to make sure all your contracts are listed.

If all your contracts are not listed contact us at:

CostInformationPFD@hhs.texas.gov.

Active Entire Report Period?	Cost Report Group Code	Contracting Entity Name	CR Type	Program	Site Type	Contract #	Contract Name	Enhancement Participation 	Note
Yes	100005001	ZZZ RAD DAHS	DAHS	DAHS	n/a	123456801	ZZZ RAD DAHS	DAHS	
Yes	100005002	ZZZ RAD DAHS	DAHS	DAHS	n/a	123456802	ZZZ RAD DAHS	DAHS	
Yes	100005003	ZZZ RAD DAHS	DAHS	STAR+PLUS	n/a	123456809	ZZZ RAD DAHS		



Step 3b – Enter Other Business Components

Other Contracts, Grants or Business Relationships with the State of Texas or any other entity, or other funding sources.



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Active Entire Reporting Period	Contract Type	Service Type	Contracting Entity Name	Contract #/ Provider Identification	Added By	Note
Yes	DSHS	Youth Empowerment Services		123456789	HHSC RAD	
Yes		Other - provide explanation:Medicare		4567890120	HHSC RAD	
Yes		Other - provide explanation:funding source		12345670	HHSC RAD	funding source
Yes		Other - provide explanation:taco resturant		N/A	HHSC RAD	taco rest. shared CO
Yes		Other - provide explanation:Pizza Restaurant		123456	HHSC RAD	Pizza
Yes		Other - provide explanation:test		test	HHSC RAD	test
Yes	HHSC	Personal Care Services		11100000	HHSC RAD	
Yes	DARS	Early Childhood Intervention		00002157	Rate Analysis Test	

Step 3c - Summary

Verify Business Component Summary



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Contract Type	Report Group Code	Contracting Entity Name	CR Type
Requested	100005001	ZZZ RAD DAHS	DAHS
Requested	100005002	ZZZ RAD DAHS	DAHS
Requested	100005003	ZZZ RAD DAHS	DAHS
Other State of Texas	Tx123-4564		Other - provide explanation - cacfp program
Other	987654321		Other - provide explanation - Pizza Restaurant
Other	15-0404		Child and Adult Care Food Program (CACFP)
Other	1234567		Other - provide explanation - Bakery
Other	1234567		Other - provide explanation - Restaurant

Are there any other contracts, grants, or business relationships with HHSC, the State of Texas, or with any other business entities not included in the summary table above?

Yes

No

Step 4 – General Information (1 of 4)

Purpose

Collect general information about the contracted entity that delivered services during the reporting period.

How does HHCS PFD use this information?

PFD uses this information for a variety of purposes in the financial examination and reports reconciliation processes. HHSC may also add questions to collect one-time information for events that impact provider costs.



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Step 4 – General Information (2 of 4)



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4. General Information

Please enter and verify the information below

Save Save and Return Cancel

National Provider Identifier (NPI) #: Please contact HHSC at costinformationofd@hhs.texas.gov if the provider believes this is not their current NPI number.	N/A
Facility Identification #: Please contact HHSC at costinformationofd@hhs.texas.gov if the provider believes this is not their current facility identification number.	1256
Type of Ownership of Contracting Entity	<p>Proprietary (For Profit)</p> <p><input type="radio"/> Sole Proprietor</p> <p><input type="radio"/> Partnership</p> <p><input type="radio"/> Limited Partnership</p> <p><input type="radio"/> Limited Liability Company</p> <p><input type="radio"/> "S" Corporation</p> <p><input type="radio"/> Corporation</p> <p>Nonprofit Corporation</p> <p><input type="radio"/> Owned or affiliated with religious organization</p> <p><input type="radio"/> Not owned or affiliated with religious organization</p>
Contracted Provider Report Period Beginning (mm/dd/yyyy)	01/01/2023
Contracted Provider Report Period Ending (mm/dd/yyyy)	12/31/2023
Is provider a participant in Rate Enhancement for the entire reporting period for this cost report group for DAHS services?	Yes
Was an accrual method of accounting used for reporting all revenues, expenses, and statistical information on this report except for where the instructions require otherwise?	--
Did the preparer(s) of this report review the most recently received audit adjustments and make the necessary revisions when preparing this report?	--
Does the provider have work papers that clearly reconcile between the fiscal year trial balance and the amounts reported on this report? If No, please provide an explanation.	--
Is the provider reporting Central Office expenses in this Cost Report?	--
Is the provider reporting any allocated Non-Central Office Program Administration expenses?	--
Upload an organizational chart. The organizational chart must include the employee name, position, related party information. Please attach the Organizational Chart	-- Select file or upload new file
Were there any units of service during this cost reporting period?	--

Public Health Emergency Related Questions

- Verify National Provider Identifier Number
- Correctly identify the ownership of the contracting entity
- Rate Enhancement Participation questions prepopulated
- Questions regarding preparation to complete the report
- Upload an Organizational Chart
- Public Health Emergency

Step 4 – General Information (3 of 4)



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National Provider Identifier (NPI) #:
Please contact HHSC at
costinformationpfd@hhs.texas.gov if you
believe this is not your current NPI
number.

This information is used to verify Units of Service to confirm values entered into Step 5.

Step 4 – General Information (4 of 4)



Public Health Emergency (PHE) Related Questions

This section includes questions on how these PHE's affected the business.

This section is for informational purposes only.

Public Health Emergency Related Questions	
Did the provider experience a change in costs/utilization directly related to a public health crisis that resulted in an issued state or federal emergency declaration (i.e. COVID-19)?	<input type="checkbox"/>
Did the provider incur an increase in costs directly related to a public health crisis that resulted in an issued state or federal emergency declaration, (i.e. COVID-19)? For example, some providers may have paid more for Personal Protective Equipment (PPE) – either because they had to purchase more PPE and/or it was more expensive.	<input type="checkbox"/>
Did the provider incur costs for a category(ies) that historically is not incurred when administrating/delivering this program/service?	<input type="checkbox"/>
Did the provider receive local, state, or federal grants directly related to a public health crisis that resulted in an issued state or federal emergency declaration (i.e. COVID-19)?	<input type="checkbox"/>

Step 5 – Units of Service & Revenue

Purpose

The purpose of Step 5 is to collect units of service information.

How does HHSC PFD use this information?

HHSC PFD uses this information to determine the contracted provider's revenue. Units of service are used in the report reconciliation process to determine spending compliance in the Rate Enhancement program and during rate-setting calculations.



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Step 5 - Overview

Step 5.a. – Statistical Data

Step 5.b. – Child & Adult Care Food Program (CACFP)
Revenue

Step 5.c. – Units of Service

Step 5.d. – Other Revenues



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Step 5a – Statistical Data

- Report the licensed capacity at the end of the reporting period.
- Report the number of days open during the reporting period.

Licensed Capacity at the End of the Reporting Period: *

Number of Days Open During the Entire Reporting Period: *



Step 5b – CACFP Revenue

Report CACFP revenues for the reporting period.



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Do you have a Child and Adult Care Food Program (CACFP) Contract as an independent center or through a sponsoring organization?

Step 5c – Units of Service (1 of 5)

Report all units of service and associated revenue.

One unit of service is equal to 3-5 hours of care delivered to the client; 6 hours or more equals two units.

Service	Units of Service		Total Units	Private and STAR+PLUS Revenue
	Rate Period 2 01/01/2021 - 08/31/2021	Rate Period 3 09/01/2021 - 12/31/2021		
HHSC DAHS	<input type="text"/>	<input type="text"/>		
STAR+PLUS DAHS	<input type="text"/>	<input type="text"/>		<input type="text"/>
Private Pay	<input type="text"/>	<input type="text"/>		<input type="text"/>
Non-Reimbursed Service	<input type="text"/>	<input type="text"/>		
TOTAL	0	0	0	\$0



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Step 5c – Units of Service (2 of 5)

HHSC Units

Report all units of service delivered through DAHS services contracted with HHSC.

Units of Service				
Service	Rate Period 2 01/01/2021 - 08/31/2021	Rate Period 3 09/01/2021 - 12/31/2021	Total Units	Private and STAR+PLUS Revenue
HHSC DAHS	<input type="text"/>	<input type="text"/>		
STAR+PLUS DAHS	<input type="text"/>	<input type="text"/>		<input type="text"/>
Private Pay	<input type="text"/>	<input type="text"/>		<input type="text"/>
Non-Reimbursed Service	<input type="text"/>	<input type="text"/>		
TOTAL	0	0	0	\$0



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Step 5c – Units of Service (3 of 5)

STAR+PLUS Units

Report all units of service and revenue for DAHS services delivered through STAR+PLUS.

Service	Units of Service		Total Units	Private and STAR+PLUS Revenue
	Rate Period 2 01/01/2021 - 08/31/2021	Rate Period 3 09/01/2021 - 12/31/2021		
HHSC DAHS	<input type="text"/>	<input type="text"/>		
STAR+PLUS DAHS	<input type="text"/>	<input type="text"/>		<input type="text"/>
Private Pay	<input type="text"/>	<input type="text"/>		<input type="text"/>
Non-Reimbursed Service	<input type="text"/>	<input type="text"/>		
TOTAL	0	0	0	\$0



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Step 5c – Units of Service (4 of 5)

Private Pay Units

Report any units of service and revenue for DAHS services that were paid by another payer source. This would include private pay and private insurance.

Service	Units of Service		Total Units	Private and STAR+PLUS Revenue
	Rate Period 2 01/01/2021 - 08/31/2021	Rate Period 3 09/01/2021 - 12/31/2021		
HHSC DAHS	<input type="text"/>	<input type="text"/>		
STAR+PLUS DAHS	<input type="text"/>	<input type="text"/>		<input type="text"/>
Private Pay	<input type="text"/>	<input type="text"/>		<input type="text"/>
Non-Reimbursed Service	<input type="text"/>	<input type="text"/>		
TOTAL	0	0	0	\$0





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Step 5c – Units of Service (5 of 5)

Non-Reimbursed Service

Report any units where an individual received services, but the unit was not reimbursed by any payer source.

Service	Units of Service		Total Units	Private and STAR+PLUS Revenue
	Rate Period 2 01/01/2021 - 08/31/2021	Rate Period 3 09/01/2021 - 12/31/2021		
HHSC DAHS 	<input type="text"/>	<input type="text"/>		
STAR+PLUS DAHS 	<input type="text"/>	<input type="text"/>		<input type="text"/>
Private Pay	<input type="text"/>	<input type="text"/>		<input type="text"/>
Non-Reimbursed Service	<input type="text"/>	<input type="text"/>		
TOTAL	0	0	0	\$0



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Step 5d – Other Revenue

Report other revenues to support services that are not reported in Step 5.a. through Step 5.c.

Offset Revenue from Public Funds.

Do not offset Revenue from Private funds.



5.d. Other Revenue

Please enter and verify the information below

Save Save and Return Cancel

Is there any other revenue not reported in the various Step 5 sub steps?

Revenue to be offset
Grants and Contracts from Federal, State, and Local Government Sources
Revenue not offset
Unrestricted Gifts, Grants, and Income from Endowments from Private Sources
TOTAL

Does any of the provider's Federal, State, and Local Government revenue offset costs reported elsewhere in this report?

Step 6 - Wages & Compensation

Purpose

To collect wages, compensation, and benefits information for the contracted provider's attendant, non-attendant, and administrative and central office staff.

How does HHSC PFD use this information?

To determine the contracted provider's employee and contracted staff expenses. Staff expenses are used in the report reconciliation process to determine spending compliance in the Attendant Compensation Rate Enhancement program and rate-setting calculations.



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Step 6 - Overview

Step 6a – General Information

Step 6b – Related Party

Step 6c – Attendant

Step 6d – Non-Attendant

Step 6e – Administrative & Operations Personnel



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Related Parties

A Related Party is any person or organization related to the provider by:

- Parent, child, sibling (including stepchildren)
- Mother-in-law, Father-in-law
- Aunt, Uncle, Cousin
- Marriage
- Common ownership
- Significant Influence



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Step 6a – General Information (1 of 3)

Questions include:

- Does the provider have any employee-related self-insurance expenses?
- Total number of staff employed at the end of the reporting period.

6a. General Information

Please enter and verify the information below

Does the provider have any employee-related self-insurance expenses to report on this cost report? *	<input type="radio"/> Yes <input type="radio"/> No
Total number of central office staff employed by the controlling entity on the last day of the cost reporting period. *	Number Employed * * <input type="text"/>
Total number of non-central office staff employed by the controlling entity on the last day of the cost reporting period. *	Number Employed * * <input type="text"/>



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Step 6a – General Information (2 of 3)

Questions include:

- Is the Provider reporting related-party Wages and Compensation?
- Was the provider considered a Large Employer?
- Time sheets and Time Studies.
- Number of DAHS clients.

Does the provider have any Related-Party Wages and Compensation (Employee or Contractor) included in the Cost Report? *	<input type="radio"/> Yes <input type="radio"/> No
Was the provider considered an applicable large employer for the purposes of the Affordable Care Act during the reporting period in Step 4? *	<input type="radio"/> Yes <input type="radio"/> No
Please upload timesheets and/or time study documentation. *	<input type="text"/> Select file or upload new file
Number of DAHS clients (Medicaid, Non-Medicaid, Private Pay, etc. combined) actively enrolled on 12/31/2023	<input type="text"/>



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Step 6a – General Information (3 of 3)

The Staff Recruitment and Retention section allows HHSC PFD to evaluate the difficulties providers are facing with staff recruitment and retention.

Staff Recruiting – Assess whether staff recruiting has become more difficult or less difficult for your agency.

Retention- Assists HHSC PFD in understanding the retention situation per staff type.

Benefits - Provides HHSC PFD with benefits information that your agency may offer.



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Step 6b – Related-Party (1 of 2)

Collects related-party information.

To add each owner-employee, related-party employee, or related-party contract staff, select “Add record.”

6b. Related-Party

	First Name	Middle Initial	Last Name	Suffix	Birth Date (mm/dd)	Relationship to Provider	Percentage Ownership (If no ownership, enter 0)	Total Hours Worked	Total Compensation	Hourly Wage Rate	Is Allocation Complete
<input type="radio"/>											<input checked="" type="checkbox"/>



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Step 6b – Related-Party (2 of 2)

Allocate or direct cost all hours reported for the individual under Total Hours Worked and Total Compensation.

Business components and line-item allocation are limited to the contracts listed in Step 3.

This is the same process for assigning related parties in Step 8.

6b. Related-Party

First Name	Middle Initial	Last Name	Suffix	Birth Date (mm/dd)	Relationship to Provider	Percentage Ownership (If no ownership, enter 0)	Total Hours Worked	Total Compensation	Hourly Wage Rate
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Business Component & Line Item Allocation

Add Record

Line Item	Site Type	Job Title	Position Type	Description Of Duties	Employed/Contracted	Total Hours Worked	Compensation	
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
TOTAL								

Attach Organization Chart 1 Select file or [upload new file](#)

Attach Organization Chart 2 (Optional) Select file or [upload new file](#)

Attach Organization Chart 3 (Optional) Select file or [upload new file](#)

Select Line Item Allocation Methodology

Attach Methodology Select file or [upload new file](#)

TOTAL

Select Business Component Allocation Methodology

Attach Methodology Select file or [upload new file](#)



Step 6c – Attendant

Report attendant staff and contract Regular Hours, Overtime Hours, Non-Hourly Compensation, and Benefits.



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Non-Related Party								
Total Staff Hours	Staff Regular Hours	Staff Overtime Hours	Total Contracted Hours	Total Contracted Payments	Total Staff Wages	Staff Regular Wages	Staff Overtime Wages	Total Contracted Wages
B	C	D	E	F	G	H	I	J

Related Party								
Total Staff Hours	Staff Regular Hours	Staff Overtime Hours	Total Contracted Hours	Total Contracted Payments	Total Staff Wages	Regular Wages	Overtime Wages	Total Contracted Wages
K	L	M	N	O	P	Q	R	S

Related Party and Non-Related Party						
Employee Benefits/Insurance	Miles Traveled	Mileage Reimbursement	Total Compensation	Average Staff Rate	Average Contracted Rate	Average Mileage Reimbursement per mile
T	U	V	W	X	Y	Z

Step 6d – Non-Attendant

Report non-attendant hours, wages, benefits, miles traveled, and mileage reimbursement.



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Type	Non-Related Party				Related Party				Related Party and Non-Related Party			Total Compensation M (C+E+G+H+J+L)	Average Staff Rate N [(C+G)/(B+F)]	Average Contracted Rate O [(E+H)/(D+H)]	Average Mileage Reimbursement per mile P (L/K)
	Total Staff Hours B	Total Staff Wages C	Total Contracted Hours D	Total Contracted Payment E	Total Staff Hours F	Total Staff Wages G	Total Contracted Hours H	Total Contracted Payment I	Employee Benefits/Insurance J	Miles Traveled K	Mileage Reimbursement L				
A	B	C	D	E	F	G	H	I	J	K	L	M (C+E+G+H+J+L)	N [(C+G)/(B+F)]	O [(E+H)/(D+H)]	P (L/K)
Registered Nurse (RN)												\$0	\$0.00	\$0.00	\$0.00
Licensed Vocational Nurse (LVN)												\$0	\$0.00	\$0.00	\$0.00
Activity Director												\$0	\$0.00	\$0.00	\$0.00
Dietitian												\$0	\$0.00	\$0.00	\$0.00
Food Service Personnel												\$0	\$0.00	\$0.00	\$0.00
Other Permanent Direct Care Staff												\$0	\$0.00	\$0.00	\$0.00
TOTAL	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	\$0	0	\$0	\$0			

Step 6e – Administrative & Operations Personnel

Report administrative and operations staff hours, wages, benefits, miles traveled, and mile reimbursement.



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Type	Non-Related Party				Related Party				Total Compensation J (C+E+G+I)	Average Staff Rate K [(C+G)/(B+F)]	Average Contracted Rate L [(E+I)/(D+H)]
	Total Staff Hours	Total Staff Wages	Total Contracted Hours	Total Contracted Payment	Total Staff Hours	Total Staff Wages	Total Contracted Hours	Total Contracted Payment			
	B	C	D	E	F	G	H	I			
Administrator	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					\$0	\$0.00	\$0.00
Assistant Administrator	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					\$0	\$0.00	\$0.00
Owner									\$0	\$0.00	\$0.00
Other Administrative Staff	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					\$0	\$0.00	\$0.00
Other Facility & Operations (including Maintenance and Transportation) Staff	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					\$0	\$0.00	\$0.00
Central Office Staff		<input type="text"/>		<input type="text"/>					\$0	\$0.00	\$0.00
TOTAL	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	\$0		

* Average excludes Central Office Staff

Type	Non-Related & Related Party				Average Mileage Reimbursement per Mile F (D/C)
	Employee Benefits/Insurance	Miles Traveled	Mileage Reimbursement	TOTAL	
	B	C	D	E (B+D)	
Central Office Staff	<input type="text"/>	<input type="text"/>	<input type="text"/>	\$0	\$0.00
Administrative and Operations Staff	<input type="text"/>	<input type="text"/>	<input type="text"/>	\$0	\$0.00
TOTAL	\$0	0	\$0	\$0	

Step 7 – Payroll Taxes & Workers' Compensation (1 of 3)

Purpose

To collect information for the facilities' Payroll Taxes and Workers' Compensation for the contracted provider's attendant, non-attendant and administrative, and central office staff.

How does HHSC PFD use this information?

Expenses are used in the report reconciliation process to determine spending compliance and rate-setting calculations.



Step 7 – Payroll Taxes & Workers’ Compensation (2 of 3)

Report Payroll and Unemployment Taxes and Workers’ Compensation Premiums and Paid Claims for all staff:

- Attendant staff
- Non-attendant / program administration
- Central Office

Did the provider have a Section 125 or Cafeteria Plan that covers the employees for insurance premiums, unreimbursed medical expenses and/or dependent care costs?				
Is your entity a Texas Workforce Commission Reimbursing Employer (e.g., not required to pay quarterly taxes to the Texas Workforce Commission (TWC for unemployment coverage)?				
Taxes and Workers' Compensation	Attendant	Non-Attendant and Program Admin	Central Office	Total
FICA and Medicare Payroll Taxes				0
State and Federal Unemployment Taxes				0
Workers' Compensation Premiums				0
Workers' Compensation Paid Claims				0



Step 7 – Payroll Taxes & Workers' Compensation (3 of 3)



If payroll taxes (i.e., FICA, Medicare, and state/federal unemployment) are allocated based upon percentage of salaries, the provider must disclose this functional allocation method. The use of percentage of salaries is not the salaries allocation method, since the salaries allocation method includes both salaries and contract labor.

Payroll Taxes are usually 7.65 percent of wages unless there is a Cafeteria Plan or Section 125, then the taxes would be lower.

Step 8 – Facility and Operations Costs

Purpose

To collect expense information for the contracted provider and used directly or indirectly in the provision of contracted services.

How does HHSC PFD use this information?

PFD uses this information for rate-setting calculations and legislative cost analysis.



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Step 8 - Overview

- Step 8.a. – General Information
- Step 8.b. – 8.d. – Related Party Transactions
- Step 8.e. – Assets and Depreciation
- Step 8.f. – Non-Related Party Facility, Operations, Administrative and Other Direct Care Costs
- Step 8.g. – Facility and Operations Costs Summary



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Step 8a – General Information (1 of 2)

To collect Facility and Operation Costs.

These questions will lock or unlock certain sections in Step 8.



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Do you have any contracted management costs to report? Note: Related-party management expenses must be reported as central office expenses. *	
Do you have any asset or operations-related self-insurance expenses to report on this cost report?	
Were any supplies or non-depreciable equipment purchased or leased from a related party?	
Were there any related-party loans?	
Were there any related-party contracted services?	
All Other Costs	
Please note that the information gathered by this item is self-reported, will not be audited, is for informational purposes only and will not be used in the rate determination process. Some costs included in this item may not be allowable in the current reporting period but will be reported as allowable in future years.	
Enter Total Unallowable Expenses for the contracts listed in Step 3a for this specific cost report	

Step 8a – General Information (2 of 2)

All Other Costs

Enter Total Unallowable Expenses for the contracts listed in Step 3.a. for this specific cost report.

The information gathered by this item is self-reported, will not be audited, is for informational purposes only, and will not be used in the rate determination process.

<i>All Other Costs</i>	
Please note that the information gathered by this item is self-reported, will not be audited, is for informational purposes only and will not be used in the rate determination process. Some costs included in this item may not be allowable in the current reporting period but will be reported as allowable in future years.	
Enter Total Unallowable Expenses for the contracts listed in Step 3a for this specific cost report	0.00



Step 8b - Related-Party Non-depreciable Equipment and Supplies

Enter related-party non-depreciable equipment and supplies to create a new asset.

Upload supporting documentation for expenses. All uploaded documentation must be in a spreadsheet and system-generated.



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8.b. Related-Party Non-depreciable Equipment and Supplies

	Name of Related-Party/Organization	Type	Description	Cost to Related-Party	Is Allocation Complete?

Save Save and Return Cancel Add Record Edit Delete Record

Step 8c – Related-Party Loans

Enter any of your related-party loans from individuals or organizations.

Upload supporting documentation for expenses. All uploaded documentation must be in a spreadsheet and system-generated.

8.c. Related-Party Loans

	Name of Related-Party/Organization	Type	Description	Inception Date	Loan Amount	Term (months)	Interest	Is Allocation Complete?
<input type="checkbox"/>								<input checked="" type="checkbox"/>



Step 8d – Related-Party Contracted Services (1 of 2)

Report the purchase of services, such as: accounting, legal, and consulting services, from a related-party organization or an individual who is **NOT** an employee of the contracted provider.

As with other tables Select “Add record” to add more Contracted Service Providers.

8.d. Related-Party Contracted Services

Please enter and verify the information below

Save Cancel

Name of Related-Party/Organization	Type	Description	Cost to Related-Party
<input type="text"/>	---	<input type="text"/>	<input type="text"/>
<input type="text"/>	Fees - Management Contract	<input type="text"/>	<input type="text"/>
<input type="text"/>	Building / Equipment - Contracted Services and Maintenance and Repairs	<input type="text"/>	<input type="text"/>
<input type="text"/>	Fees - Contracted Administrative, Professional, Consulting and Training Services	<input type="text"/>	<input type="text"/>
<input type="text"/>	---	<input type="text"/>	<input type="text"/>
<input type="text"/>	---	<input type="text"/>	<input type="text"/>

Save Cancel



Step 8d - Related-Party Contracted Services (2 of 2)

Once you have completed the allocations, upload supporting documentation for expenses. All uploaded documentation must be in a spreadsheet and system-generated.



8.d. Related-Party Contracted Services

Name of Related-Party/Organization	Type	Description	Cost to Related-Party
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Business Component & Line Item Allocation

		Cost to Related-Party
<input type="text"/>	Area	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="button" value="Add Line Item"/>		
TOTAL		
Select Line Item Allocation Methodology		Attach Methodology
<input type="text"/>		<input type="text"/> <input type="button" value="Select file or upload new file"/>
TOTAL		
Select Business Component Allocation Methodology		Attach Methodology
<input type="text"/>		<input type="text"/> <input type="button" value="Select file or upload new file"/>

Step 8e - Depreciation Expenses and Related-Party Lease/Purchase of Depreciable Assets (1 of 3)

Report Depreciable Assets for Related-Party and Non-Related Parties.

Depreciate property and assets owned by the contracted provider and improvements to the provider's owned, leased, or rented property that is valued at \$5,000 or more with an estimated useful life of more than one year at the time of purchase.



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Step 8e - Depreciation Expense & Related-Party Lease/Purchase of Depreciable Assets (2 of 3)



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8.e. Depreciation Expense and Related-Party Lease/Purchase of Depreciable Assets	
Is this a shared asset?	<input type="radio"/> Yes <input type="radio"/> No
Related-Party or Non-Related-Party	<input type="radio"/> Non-Related-Party <input type="radio"/> Related-Party
Asset	-- ▾
Code (optional)	<input type="text"/>
Description of Asset	-- ▾
Asset in Service at end of period?	<input type="radio"/> Yes <input type="radio"/> No
Month/Year Placed in Service (mm/yyyy)	<input type="text"/>
Years of Useful Life	
Historical Costs	<input type="text"/>
Salvage Value	
Depreciation Basis	
Prior Period Accumulated Depreciation	
Depreciation for Reporting Period	
Total Expense for Reporting Period	

Step 8e - Depreciation Expense & Related-Party Lease/Purchase of Depreciable Assets (3 of 3)

Once the assets have been entered, you will be instructed to upload the bn following:

- Schedule E, Contract Management Information
- Related Party Lease Agreement
- Supporting documentation for expenses

All uploaded documentation must be in a spreadsheet and system-generated.



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Step 8f – Non-Related Party Facility, Operations, Administrative, & Other Direct Care Costs

Collects all facility and operations costs for related parties and non-related parties.



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8.f. Non-Related-Party Facility, Operations, Administrative and Other Direct Care Costs - Entry								
Type	Non-Related Party			Related Party			TOTAL	Notes (optional)
	Program Admin & Operation	Central Office	Non-Related-Party Total	Program Admin & Operation	Central Office	Related-Party Total		
Rent / Lease - Building and Building Equipment	<input type="text"/>	<input type="text"/>						<input type="text"/>
Rent / Lease - Departmental Equipment / Other	<input type="text"/>	<input type="text"/>						<input type="text"/>
Interest - Mortgage	<input type="text"/>	<input type="text"/>						<input type="text"/>
Insurance - Building and Equipment	<input type="text"/>	<input type="text"/>						<input type="text"/>
Taxes - Ad Valorem Real Estate	<input type="text"/>	<input type="text"/>						<input type="text"/>
Utilities & Telecommunications	<input type="text"/>	<input type="text"/>						<input type="text"/>
Building / Equipment - Contracted Services and Maintenance and Repairs	<input type="text"/>	<input type="text"/>						<input type="text"/>
Type	Non-Related Party			Related Party			TOTAL	Notes (optional)
Type	Program Admin & Operation	Central Office	Non-Related-Party Total	Program Admin & Operation	Central Office	Related-Party Total		
Depreciation - Building & Improvements, Building Fixed Equipment, Leasehold Improvements, Land Improvements, Other Amortization								<input type="text"/>
Depreciation - Departmental Equipment								<input type="text"/>
Operations Supplies	<input type="text"/>	<input type="text"/>						<input type="text"/>
Depreciation - Transportation Equipment								<input type="text"/>
Rent / Lease - Transportation Equipment or Contracted Transportation Services	<input type="text"/>	<input type="text"/>						<input type="text"/>
Transportation - Maintenance, Repairs, Gas, Oil, Interest, Insurance, Taxes, Other	<input type="text"/>	<input type="text"/>						<input type="text"/>
Staff Training / Seminars - Non Admin Staff	<input type="text"/>	<input type="text"/>						<input type="text"/>
Staff Training / Seminars - Admin	<input type="text"/>	<input type="text"/>						<input type="text"/>

Step 8g – Facility & Operations Costs Summary

This step provides a summary of the Related and Non-Related Party Costs entered through **Steps 8.b. – 8.f.**

Review these totals against the report preparation workpapers to ensure that all costs are correctly captured.

8.g. Facility and Operations Costs Summary			
	Related and Non-Related Party Summary		
Type	Program Admin & Operation	Central Office	TOTAL
Rent / Lease - Building and Building Equipment			
Rent / Lease - Departmental Equipment / Other			
Interest - Mortgage			
Insurance - Building and Equipment			
Taxes - Ad Valorem Real Estate			
Utilities & Telecommunications			
Building / Equipment - Contracted Services and Maintenance and Repairs			
	Related and Non-Related Party Summary		
Type	Program Admin & Operation	Central Office	TOTAL
Depreciation - Building & Improvements, Building Fixed Equipment, Leasehold Improvements, Land Improvements, Other Amortization			
Depreciation - Departmental Equipment			
Operations Supplies			
Depreciation - Transportation Equipment			
Rent / Lease - Transportation Equipment or Contracted Transportation Services			
Transportation - Maintenance, Repairs, Gas, Oil, Interest, Insurance, Taxes, Other			
Staff Training / Seminars - Non Admin Staff			
Staff Training / Seminars - Admin			
	Related and Non-Related Party Summary		
	Program Admin		



Step 9 – Preparer Verification Summary

Purpose

The summary shows the Total Reported Revenues and Total Reported Expenses entered into STAIRS. This step allows the provider to reconcile the supporting documentation.

How does HHSC PFD use this information?

This information is for verification purposes only.

Revenue Summary	
Total STAR+PLUS Revenue	\$0
Total Child and Adult Food Care Program (CACFP) Revenue	\$0
Total Private and Other Revenue	\$0
TOTAL REVENUE	\$0.00

Expense Summary	
Total Attendant Wages, Benefits and Mileage	\$0
Total Non-Attendant Wages, Benefits and Mileage	\$0
Total Administrative and Operations Wages, Benefits and Mileage (less Central Office)	\$0
Total Payroll Taxes & Workers' Compensation (Not including Central Office)	\$0
Total Facility and Operations Expenses (Not including Central Office)	\$0
Total Central Office Expenses	\$0
TOTAL REPORTED EXPENSES	\$0.00

Step 10 – Preparer Certification (1 of 3)

The Preparer must certify the accuracy of the reports submitted to HHSC.

Providers may be liable for civil and criminal penalties if the cost report is not completely accurate.

HHSC uses this information to ensure that the report has been verified by the entity and preparer as per TAC rules.



Step 10 – Preparer Certification (2 of 3)

Preparer (Methodology) Certification

The person identified in **Step 1** of the cost report as Preparer must sign this certificate.

AS PREPARER OF THIS COST REPORT, I HEREBY CERTIFY THAT:	
<ul style="list-style-type: none">• I have completed the state-sponsored cost report training for this cost report.• I have read the note below, the cover letter and all the instructions applicable to this cost report.• I have read the Cost Determination Process Rules (excluding 24-RCC), program rules, and reimbursement methodology applicable to this cost report, which define allowable and unallowable costs and provide guidance in proper cost reporting.• I have reviewed the prior year's cost report audit adjustments, if any, and have made the necessary revisions to this period's cost report.• To the best of my knowledge and belief, this cost report is true, correct and complete, and was prepared in accordance with the Cost Determination Process Rules (excluding 24 RCC), program rules, reimbursement methodology and all the instructions applicable to this cost report.• This cost report was prepared from the books and records of the contracted provider and/or its controlling entity.	
<p>Note: This PREPARER CERTIFICATION must be signed by the individual who prepared the cost report or who has the primary responsibility for the preparation of the cost report. If more than one person prepared the cost report, an executed PREPARER CERTIFICATION may be submitted by each preparer. Misrepresentation or falsification of any information contained in this cost report may be punishable by fine and/or imprisonment.</p> <p>The Preparer Certification must be uploaded by the Preparer, using his/her own login information.</p>	
PREPARER IDENTIFICATION	
Name of Contracted Provider: <input type="text"/>	
Printed/Typed Name of Signer: <input type="text"/>	Title of Signer: <input type="text"/>



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Step 10 – Preparer Certification (3 of 3)

Signing as a Preparer signifies that the preparer is knowledgeable of the applicable methodology rules or has been adequately supervised during the process.



_____ SIGNATURE OF PREPARER	_____ DATE
Subscribed and sworn before me, a Notary public on the	____ of _____ Day Month Year
	_____ Notary Signature
	_____ Notary Public, State of
	_____ Commission Expires

Step 11 – Entity Contact Certification (1 of 4)

Once you have verified your information, *the report is **locked** to any further changes.*

If you realize that something was omitted and you need to access your data again or upload an additional document, you will need to contact HHSC PFD Cost Information to assist with getting the report re-opened.



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Step 11 – Entity Contact Certification (2 of 4)

Review the certification signer's requirements.



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AS SIGNER OF THIS COST REPORT, I HEREBY CERTIFY THAT:

- I have read the note below, the cover letter and all the instructions applicable to this cost report.
- I have read the Cost Determination Process Rules (excluding 24-RCC), program rules, and reimbursement methodology applicable to this cost report, which define allowable and unallowable costs and provide guidance in proper cost reporting.
- I have reviewed this cost report after its preparation.
- To the best of my knowledge and belief, this cost report is true, correct and complete, and was prepared in accordance with the Cost Determination Process Rules (excluding 24 RCC), program rules, reimbursement methodology and all the instructions applicable to this cost report.
- This cost report was prepared from the books and records of the contracted provider and/or its controlling entity.

Note: This COST REPORT CERTIFICATION must be signed by the individual legally responsible for the conduct of the contracted provider, such as the Sole Proprietor, a Partner, a Corporate Officer, an Association Officer, or a Governmental Official. The administrator/director is authorized to sign only if he/she holds one of these positions. Misrepresentation or falsification of any information contained in this cost report may be punishable by fine and/or imprisonment.

In accordance with Texas Administrative Code (TAC) Rule §355.105(d)(1)(A), an interested party legally responsible for conduct of the contracted provider may initiate an amendment no later than 60 days after the original due date. Provider-initiated amendment requests can be sent to: costinformation@hhsc.state.tx.us. Request received that is not signed by an individual legally responsible for the conduct of the contracted provider, or received after the 60th day, will not be accepted. Failure to submit the requested amendment to the cost report by the due date is considered a failure to complete a cost report as specified in the above referenced rule.

The Cost Report Certification must be uploaded by the responsible party, using his/her own login information.

Step 11 – Entity Contact Certification (3 of 4)

Identification information is prepopulated from Entity in STAIRS.

SIGNER IDENTIFICATION	
Name of Contracted Provider: <input type="text"/>	
Printed/Typed Name of Signer: <input type="text"/>	Title of Signer: <input type="text"/>
Name of Business Entity: <input type="text"/>	
Address of Signer (street or P.O. Box, city, state, 9-digit zip): <input type="text"/>	
Phone Number (including area code): <input type="text"/>	FAX Number (including area code): <input type="text"/>
Email: <input type="text"/>	



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Step 11 – Entity Contact Certification (4 of 4)

An individual legally responsible for the conduct of the provider could be:

- Owner
- Partner
- Corporate Officer
- Association Officer
- Government official
- L.L.C. member

_____ SIGNATURE OF SIGNER	_____ DATE
Subscribed and sworn before me, a Notary public on the	____ of _____
	Day Month Year
_____ Notary Signature	_____ Notary Public, State of
	_____ Commission Expires



STAIRS – Digital Signatures

Digital Signature is an option for printing, notarizing, and uploading certification pages.

For more information regarding digital signature, please visit our website at: <https://pfd.hhs.texas.gov/rate-analysis-digital-signature-policy>

Provider Signature	
Provider printed name: John Smith	Date: 11/23/2015
John Smith <small>Digitally signed by John Smith DN: cn=John Smith, o=Nurses 123, ou, email=johnsmith@nurses123.com, c=US Date: 2015.11.23 21:14:51 -06'00'</small>	
Provider Signature (<i>stamped signatures not accepted</i>)	



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Step 12 – Provider Adjustments Report (1 of 3)

An adjustment report is emailed by Fairbanks to the provider. This allows the provider an opportunity to review the report adjustments made during HHSC's financial examination.

The provider has 30 days to review the findings.

If you take no action, you will agree with the findings by default.



Step 12 – Provider Adjustments Report (2 of 3)

Adjustment Report Shows:

- Changes made to original values
- Adjusted amount
- Reason for the adjustment



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Step 12 – Provider Adjustments Report (3 of 3)

The Recoupment Summary shows the Attendant Rate, Spending Requirement, Actual Spending, Per Unit Recoupment, and estimated Total Recoupment.



Recoupment Summary

[Edit Recoupment](#)

Program / Contract / Group	Attendant Rate	Spending Requirement	Actual Spending	Per Unit Recoupment	Estimated Total Recoupment

The Recoupment Summary table displays the reconciliation results of the report, including any adjustments made as a result of desk review. This information is an estimate and may be subject to change if additional paid claims were processed following desk review or additional adjustments have been made through informal review or formal appeal processes. Any adjustments made to the report following this notification will appear in Step 14.

Please note, any recoupment identified above will be initiated 15-30 days following the deadline above, date of informal review decision, or formal appeal settlement as applicable. Active contracts will receive an adjustment to paid claims within the billing system for the reporting period. Contracts that have terminated will be contacted by HHSC with additional information and instructions. Do not send checks or payments to HHSC unless specifically instructed by HHSC.

Step 13 – Agree/Disagree (1 of 2)

- The provider may request an informal review or agree or disagree with adjustments.
- HHSC uses this information to start the informal review process or set the report to complete.
- If the Provider agrees with the adjustments, the report is set to complete.



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Step 13 – Agree/Disagree (2 of 2)

Step 13 has three new options, and they are:

- I agree
- I agree and request a payment plan
- I disagree

I Agree
By clicking "Agree" I agree with the items listed in the Step 12 – Adjustment / Reconciliation / Settlement Report and authorize the Texas Health and Human Services Commission to collect the amount owed in the Step 12 report.

I Agree and Request a Payment Plan
By clicking "Agree and Request a Payment Plan" I agree with the items listed in the Step 12 – Adjustment / Reconciliation / Settlement Report and authorize the Commission to collect the amount owed. I understand that once I have agreed I waive my right to dispute any items listed in the Step 12 report. I also understand that clicking "Agree and Request a Payment Plan" will result in the creation of a payment plan for the amount owed.

I Disagree
By clicking "Disagree" I acknowledge that I disagree with one or more of the items listed in the Step 12 – Adjustment / Reconciliation / Settlement Report and I understand that I will be required to complete an appeal process. I understand that clicking "Disagree" will result in the creation of an appeal for the amount owed. I understand that I must complete the appeal process within the time frame specified in the Step 12 report. I understand that I must complete the appeal process within the time frame specified in the Step 12 report. I understand that I must complete the appeal process within the time frame specified in the Step 12 report.

Return Save and Return

Step 13a – Request Informal Review

A provider who disagrees with an adjustment is entitled to request an informal review of those adjustments with which the provider disagrees.

- Upload Informal Review
- All uploaded expense documentation must be in a spreadsheet and system-generated (if possible)
- Request a 15-day Provider disagreement extension

If you disagree with an adjustment or adjustments made to the Report, you may request an informal review in accordance with Title 1 Texas Administrative Code (TAC) §395.110.

The information for the informal review must be uploaded into STAIRS by June 17, 2022 and must contain the following information:

- a concise statement of the specific actions or determinations in dispute,
- the recommended solution,
- any supporting documentation relevant to the dispute.

If the provider is disputing an adjustment, the request must:

- indicate which adjustment is in dispute,
- state what the provider believes to be the correct value, and
- contain any supporting documentation that supports these values.

Upload Informal Request for Review Form: Select file or upload new file

A request for an informal review that is not received by this deadline date will not be accepted. If you do not request an informal review by the deadline date, you will not be able to request a formal appeal regarding these exclusions or adjustments.

Request Informal Review Extension: I am requesting a 15 calendar day extension of the 30 day deadline to submit an informal review request in accordance with 1 TAC §395.110(c)(1)(A) and as submitted no later than three days before the requestor a total of 45 calendar days to file the informal review request. A request for informal review or extension request that is not received/uploaded by the stated deadline date will not be accepted.

It is the provider's responsibility to submit, along with the informal review request, all pertinent information listed above to support the provider's position. An informal review request that does not contain this information will not be accepted.

The subject matter of the informal review is limited to the adjustments and exclusions made to the report contained in the Step 12 – Adjustment / Reconciliation / Settlement Report. In accordance with 1 TAC §395.110(d), an administrative hearing regarding informal review.



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Step 13b – Agree with Payment Plan

For providers with a recoupment amount above \$25,000, you have the option to choose **“I Agree and Request a Payment Plan.”**



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If your recoupment is greater than \$25,000 you may be eligible for a payment plan. Payment plans are not guaranteed and apply only to active contracts. If the contract terminates prior to the completion of the recoupment, any payment plan request will be void.

- If your recoupment is for a twelve-month period and is greater than \$25,000, you may request collection in 3 equal monthly payments.
- If your recoupment is for a twelve-month period and is greater than \$75,000, you may request collection in 6 equal monthly payments.

HHSC Provider Finance Department must receive your written request for a payment plan uploaded to STAIRS. A payment plan request must be received no later than the "Review Period Expires" date shown above and below. A payment plan request received by mail will not be accepted.

Requirements

The request letter must be:

- Printed on the contracted provider's letterhead.
- Payment plan type and length, if applicable.
- Signed by an individual legally responsible for the conduct of the contracted provider, such as the sole proprietor, a partner, a corporate officer, an association officer, a governmental official, or a limited liability company member.

Finalized payment plan request uploaded below before the due date listed within this step.

Upload Formal Payment Plan Request Form: Select file or upload new file

Step 13c – Additional Information Requested

Upload additional information. **Any expense documentation must be in a spreadsheet and system-generated.**

You will receive an email from Fairbanks if additional information is requested. The Provider will have 14 days to respond and upload additional information upon request. If the Provider does not respond, the report is completed by default.

A valid request must contain the following:

- A concise statement of specific actions or determinations made by HHSC since the initial certification of the report. Actions and determinations made by HHSC can be found in the Provider's report.
- Recommended resolutions to the disputed actions or determinations.
- Supporting documentation for the recommended resolution requested during the informal review. Documentation includes:
 - A trial balance or allocation summary,
 - Payroll summary records,
 - Legal agreements,
 - State or federal awards,
 - Grant or obligation letters, or
 - Any other documentation that substantiates the requested adjustment.
- The request letter must be signed by an individual legally responsible for the conduct of the entity and submitted by the due date listed within STAIRS.

The reimbursement analyst assigned to your request may include additional information in the text box located within Step 13a.
If you have any questions about what is requested, please contact PFD by email at 'PFD-LTSS@hhs.texas.gov'.

Upload Additional Information: Select file or [upload new file](#)



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Step 14 – Informal Review

This step is to allow the providers a chance to review the informal review adjustments.

Summary Table

Revenue Summary	Total as Submitted	Adjustments	Total After Adjustments
Total Non-Medicaid	\$0.00	\$0.00	\$0.00
Total	\$0.00	\$0.00	\$0.00

Expense Summary	Total as Submitted	Adjustments	Total After Adjustments
Total Attendant Wages, Benefits and Mileage	\$0.00	\$0.00	\$0.00
Total Non-Attendant Wages, Benefits and Mileage	\$0.00	\$0.00	\$0.00
Total Administrative and Operations Wages, Benefits and Mileage (less Central Office)	\$1,111.00	\$0.00	\$1,111.00
Total Payroll Taxes & Workers' Compensation (Not including Central Office)	\$3.00	\$0.00	\$3.00
Total Facility and Operations Expenses (Not including Central Office)	\$0.00	\$0.00	\$0.00
Total Central Office Expenses	\$0.00	\$0.00	\$0.00
Total	\$1,114.00	\$0.00	\$1,114.00

Because this cost report indicates participation in rate enhancement in Step 4, your recoupment summary information is being provided below.

In accordance with Title 1 of the Texas Administrative Code (TAC), §355.308(s) for nursing facilities, or §355.112(t) for all other programs, the below Recoupment Summary indicates whether or not the provider is subject to recoupment for failure to meet participation requirements.

If you indicated on STEP 2 of this cost report that you requested to aggregate by program those contracts/component codes held by this Combined Entity which participated in the Attendant Compensation Rate Enhancement for the purpose of determining compliance with spending requirements, the recoupment summary information below represents the estimated total recoupment for all participating contracts/component codes on the cost reports indicated below. This same summary information is displayed on all cost reports affected by the aggregation.



Due Date



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All Reports are due **April 30th
unless indicated otherwise**



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PFD Contact Information

For Assistance With	Telephone	E-mail
Cost or accountability report completion, instructions, informal reviews, or general guidance	(737) 867-7817	PFD-LTSS@hhs.texas.gov
Cost or accountability report excusals	(737) 867-7812	CostinformationPFD@hhs.texas.gov
Cost report requests and submission or STAIRS technical assistance	(737) 867-7812	CostinformationPFD@hhs.texas.gov



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Thank you!

Questions? Email

PFD-LTSS@hhs.Texas.gov