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Services

2023 STAIRS Cost Report Training

**State of Texas Automated Information & Reporting
System**

HHSC PFD LTSS Center for Information and Training



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Nursing Facility (NF)

**2022 Cost and Accountability Report and
2023 Accountability Report**



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Objective

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

COVID-19 Funding and Cost Reporting

Texas Health and Human Services Commission (HHSC) Provider Finance Department (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 requirements.



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, 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 provider relief funds (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 in 2022 as a result of lost revenue should not reduce any expenses included on the unadjusted trial balance prior to those expenses being reported on the cost report because these lost revenue dollars are not associated with any specific expense.

Providers must report any PRF revenue recognized as a result of lost revenue in Step 5c.



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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 utilized 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 or accountability report.



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Local Funds (1 of 2)

Pursuant to TAC §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 Direct Care Compensation Rate Enhancement program receive additional funds to provide increased wages and benefits for direct care staff and must demonstrate compliance with enhanced staffing and spending requirements.

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



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Cares Act Offsets and Rate Enhancement

The offset of PRF and PPP revenues, **should not impact the hours reported** for any department on the cost or accountability report related to direct care hours for staffing.

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 and do not reduce them on the Cost or Accountability report.



Support Documentation

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 and or any applicable support documentation for these reports.



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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



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STAIRS Dashboard



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Entity List

Dashboard | Cost Reporting | Manage

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

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

Rate Analysis test
[Edit My Info](#) | [Add Role](#)

Preparer Test Account
Pamela.Minton@hhsc.state.tx.us
For State Use Only
Austin, TX 78758
Phone: 123456789

Your Roles

- 100001001 - CPC
- 100001002 - CPC
- 100001003 - CPC
- 100003001 - MEI

Rj Alvarado		
	Roles	Actions
rj.alvarado@westosoisd.net 5050 Rockford Dr Corpus Christi, TX 78416 Phone: 3618065911	<ul style="list-style-type: none">164900000 - SHARS2021 Preparer (Primary)	<ul style="list-style-type: none">Manage Preparer PermissionsAdd Non-Preparer Role

Ian Doughty		
	Roles	Actions
idoughty@fairbanksllc.com TX	<ul style="list-style-type: none">164800000 - SHARSFinancial Contact (Secondary) <ul style="list-style-type: none">editdelete	<ul style="list-style-type: none">Add Non-Preparer Role

Dashboard

The **Entity Contact** (Primary) logs into the system and sets up other users.

STAIRS – Manage Contacts

Entity “Edit My Info” link is at the top of the page.



Entity List

Dashboard | Cost Reporting | Manage

Manage Contacts | Upload Center

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

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Your Roles
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Rj Alvarado		
rj.alvarado@stosoid.net 5050 Rockford Corpus Christi, TX 78416 Phone: 3618065911	Roles 164900000 - SHARS 2021 Preparer (Primary)	Actions Manage Preparer Permissions Add Non-Preparer Role

Ian Doughty		
idoughty@fairbanksllc.com TX	Roles 164800000 - SHARS Financial Contact (Secondary) edit delete	Actions Add Non-Preparer Role

STAIRS – Review and Edit Profile


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



Dashboard | Cost Reporting

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

Edit Contact Profile

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

[Change Password](#)

Prefix

First Name *

Last Name *

Job Title *

Email *

Street 1 *

Street 2

City *

State *

Postal Code *

Phone *

Fax

STAIRS – Add Role

Entity Add Role link is at the top of the page.



Entity List

Dashboard | Cost Reporting | Manage

Manage Contacts | Upload Center

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

Rate Analysis test

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

Preparer Test Account

Pamela.Minton@hhsc.state.tx.us
For State Use Only
Austin, TX 78758

Phone: 123456789

Your Roles

- 100001001 - CPC
- 100001002 - CPC
- 100001003 - CPC
- 100003001 - MEI
- 100003002 - MEI

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	Roles	Actions
rj.alvarado@westosoisd.net 5050 Rockford Dr Corpus Christi, TX 78416 Phone: 3618065911	<ul style="list-style-type: none">164900000 - SHARS2021 Preparer (Primary)	<ul style="list-style-type: none">Manage Preparer PermissionsAdd Non-Preparer Role

Ian Doughty		
	Roles	Actions
idoughty@fairbanksllc.com TX	<ul style="list-style-type: none">164800000 - SHARSFinancial Contact (Secondary) <p>edit delete</p>	<ul style="list-style-type: none">Add Non-Preparer Role

STAIRS – Add Contract Role



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Add Contact Role

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Component Code *

Role *

Primary Contact

- Add Component Code
- Add Role as “Primary” or “Financial Contact”

STAIRS – Add New Contact

Entity “Add New Contact” link is at the top of the page.



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Entity List

Dashboard | Cost Reporting | Manage

Manage Contacts | Upload Center

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

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

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Ian Doughty		
idoughty@fairbanksllc.com TX	Roles 164800000 - SHARS Financial Contact (Secondary) edit delete	Actions Add Non-Preparer Role

STAIRS – Add Contact Profile



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Entity List

[Dashboard](#) | [Cost Reporting](#)

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

Add Contact Profile

Prefix

First Name *

Last Name *

Job Title *

Email *

Street 1 *

Street 2

City *

State *

Postal Code *

Phone *

Fax

Component Code *

Role *

Primary Contact

STAIRS – Manage Contacts (1 of 3)

Select "Add Preparer".



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Entity List

Dashboard | Cost Reporting | Manage

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

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

Rate Analysis test

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

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For State Use Only
Austin, TX 78758

Phone: 123456789

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- 100001003 - CPC
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Rj Alvarado		
rj.alvarado@westosoisd.net 5050 Rockford Dr Corpus Christi, TX 78416 Phone: 3618065911	Roles <ul style="list-style-type: none">164900000 - SHARS 2021 Preparer (Primary)	Actions <ul style="list-style-type: none">Manage Preparer PermissionsAdd Non-Preparer Role

Ian Doughty		
idoughty@fairbanksllc.com TX	Roles <ul style="list-style-type: none">164800000 - SHARS Financial Contact (Secondary) edit delete	Actions <ul style="list-style-type: none">Add Non-Preparer Role

STAIRS – Manage Contacts (2 of 3)

Select a Preparer



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[Dashboard](#) | [Cost Reporting](#) | [Manage](#)

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

Preparer Search *

Actions	First Name	Last Name	Program	Title	Email	Phone	Address	City	State	Zip
No records found.										

STAIRS – Manage Contacts (3 of 3)

Report Preparer – determine who will be preparing your cost report.

Select Add preparer.

Search by name and check that the person is on the drop-down list to choose as the Preparer in STAIRS.



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STAIRS – Roles (1 of 3)

Entity Contact can set up all other user types and additional Entity Contacts, review the cost report, and must sign 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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STAIRS – Roles (2 of 3)

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

Detailed information can be found in the document titled “**Managing Contacts Processing Procedures**” in the Reference Materials section at the bottom of every page in STAIRS. A person can hold more than one role.



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STAIRS – Roles (3 of 3)

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 contact with which Medicaid contracts for the provision of the Medicaid services included in this report.



STAIRS Entity List (1 of 2)



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Entity Name	Year	Type
ALL	2021	ALL
ZZZ RAD 24RCC	2021	24RCC
ZZZ RAD ASSPP LLC	2021	24RCC
ZZZ RAD CPC	2021	24RCC
ZZZ RAD CPC AR	2021	24RCC
ZZZ RAD DAHS	2021	24RCC
ZZZ RAD DAHS AR	2021	24RCC
ZZZ RAD DBMD AR	2021	24RCC
ZZZ RAD HCS AR	2021	24RCC
ZZZ RAD ICF AR SMALL	2021	24RCC
ZZZ RAD IDD	2021	24RCC
ZZZ RAD MEI	2021	24RCC
ZZZ RAD NF	2021	24RCC
ZZZ RAD NF AR	2021	ASSPP
ZZZ RAD RC	2021	ASSPP
ZZZ RAD RC AR	2021	ASSPP
ZZZ RAD SSLC CR	2021	ASSPP
ZZZ SHARS 1	2021	ASSPP
ZZZ RAD ASSPP LLC	2021	ASSPP

Entity Name

- Open the Entity drop-down menu.
- Select your discipline from the menu.

STAIRS Entity List (2 of 2)



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Show 10 entries

First Previous Next Last

Entity Name	Year	Type	Code	Site Type	Status	Steps Complete
ALL	2021	NF	Search			
ZZZ RAD NF	2021	NF	100006002	STAR+PLUS-123456709	⊖	3 on 01/13/2022
ZZZ RAD NF	2021	NF	100006001	NF-123456701 NF-123456702	⊖	3 on 01/13/2022



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STAIRS

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

Step 1 – Combined Entity Identification

Purpose

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

How does PFD use the 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

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



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2021 - Cost Report: 100001002 - CPC -- ZZZ RAD CPC

1. Combined Entity Identification

✓ Last Verified by Rate Analysis test on 01/12/2022 8:45 AM

Combined Entity Identification	Entity Contact Identification
Phone: 512-424-8500 Fax: 877-447-2839 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 CPC Email: Pamela.Minton@hhsc.state.tx.us Phone: 512-424-8500 Fax: 877-447-2839 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@hhsc.state.tx.us Phone: 512-424-8500 Fax: Mailing Address: 4900 N. Lamar Blvd. , Austin, TX 78751 ✓ Edit Information	Name: test test Job Title: test Entity Name: test Email: test@hhs.texas.gov Phone: 123-456-7891 Fax: 123-456-7891 Mailing Address: 4800 gualalupe , Austin, TX 78751 ✓ Edit Information

Step 2 – General Information (1 of 2)

Purpose

The purpose of Step 2 is 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 the information?

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



Step 2 – General Information (1 of 2)

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

Verify Aggregation.

Combined Entity Report Period Beginning (mm/dd/yyyy) *	01/01/2021	←
Combined Entity Report Period Ending (mm/dd/yyyy) *	12/31/2021	←
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. *		<input checked="" type="radio"/> Yes <input type="radio"/> 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		
DBMD		
HCS/TxHmL		
ICF/IID		
NF *	Select One	←
FHC		
RC		



Step 3 – Contract Management

Purpose

Provide information about the combined entity's business components

How PFD uses the information

PFD uses the information in Step 3 during the Report examination process.



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Step 3

Three steps:




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[Return](#)

 a. Verify Contracts for Requested Cost Reports [view](#)

Last Verified by Rate Analysis Test on 09/02/2021 11:14 AM

 b. Enter Other Business Components (Other Contracts, Grants or Business Relationships with the State of Texas or any other entity, or other funding sources) [view](#)

Last Verified by Rate Analysis Test on 09/02/2021 11:15 AM

 c. Verify Business Component Summary [view](#)

Last Verified by Rate Analysis Test on 09/02/2021 11:16 AM

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
<input type="radio"/> Yes <input type="radio"/> No	100008001	ZZZ RAD NF	NF	NF NF	n/a n/a	123456701 123456702	ZZZ RAD NF ZZZ RAD NF	NF NF	<input type="text"/>
<input type="radio"/> Yes <input type="radio"/> No	100008002	ZZZ RAD NF	NF	STAR+PLUS	n/a	123456709	ZZZ RAD NF	NF	<input type="text"/>

If all your contracts are not listed contact us at:



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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<input type="checkbox"/>	Active Entire Reporting Period	Contract Type	Service Type	Contracting Entity Name	Contract #/ Provider Identification	Added By	Note
<input type="checkbox"/>	Yes		Hospice		123456	HHSC RAD	
<input type="checkbox"/>	Yes		Other - provide explanation:Vitamin Shop		35-123456	HHSC RAD	Sells Vitamins to NF
<input type="checkbox"/>	Yes		Other - provide explanation:DME		1234567	HHSC RAD	Durable Medical Equipment company
<input type="checkbox"/>	Yes		Other - provide explanation:Market Firm		1234	HHSC RAD	Marketing Firm
<input type="checkbox"/>	Yes	HHSC	Personal Care Services		987654321	HHSC RAD	
<input type="checkbox"/>	Yes	Other	Other - provide explanation:Test Fire Department		xxx	Rate Analysis Test	

Step 3c

Verify Business Component Summary



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Contract Type	Report Group Code	Contracting Entity Name	CR Type	Site Type
Requested	100008001	ZZZ RAD NF	NF	
Requested	100008002	ZZZ RAD NF	NF	
DADS	123456		Hospice	
Other	35-123456		Other - provide explanation - Vitamin Shop	
Other	1234567		Other - provide explanation - DME	
Other	1234		Other - provide explanation - Market Firm	
HHSC	987654321		Personal Care Services	
Other	xxx		Other - provide explanation - Test Fire Department	

Step 4 – General Information (1 of 3)

Purpose

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

How do we 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 3)



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National Provider Identifier (NPI) #: Please contact HSCC at costinformation@the.texas.gov if you believe this is not your current NPI number.	N/A								
Facility Identification #: Please contact HSCC at costinformation@the.texas.gov if you believe this is not your current facility identification number.	N/A								
Type of Ownership of Contracting Entity	<table border="0"> <tr> <td>Proprietary (For Profit)</td> <td>Nonprofit Corporation</td> <td>Nonprofit Association</td> <td>Government</td> </tr> <tr> <td> <input type="radio"/> Sole Proprietor <input type="radio"/> Partnership <input type="radio"/> Limited Partnership <input type="radio"/> Limited Liability Company <input type="radio"/> S Corporation <input type="radio"/> Corporation </td> <td> <input type="radio"/> Owned or affiliated with religious organization <input type="radio"/> Not owned or affiliated with religious organization </td> <td> <input type="radio"/> Owned or affiliated with religious organization <input type="radio"/> Not owned or affiliated with religious organization </td> <td> <input type="radio"/> State <input type="radio"/> County <input type="radio"/> Municipal <input type="radio"/> Special District <input type="radio"/> Federal </td> </tr> </table>	Proprietary (For Profit)	Nonprofit Corporation	Nonprofit Association	Government	<input type="radio"/> Sole Proprietor <input type="radio"/> Partnership <input type="radio"/> Limited Partnership <input type="radio"/> Limited Liability Company <input type="radio"/> S Corporation <input type="radio"/> Corporation	<input type="radio"/> Owned or affiliated with religious organization <input type="radio"/> Not owned or affiliated with religious organization	<input type="radio"/> Owned or affiliated with religious organization <input type="radio"/> Not owned or affiliated with religious organization	<input type="radio"/> State <input type="radio"/> County <input type="radio"/> Municipal <input type="radio"/> Special District <input type="radio"/> Federal
Proprietary (For Profit)	Nonprofit Corporation	Nonprofit Association	Government						
<input type="radio"/> Sole Proprietor <input type="radio"/> Partnership <input type="radio"/> Limited Partnership <input type="radio"/> Limited Liability Company <input type="radio"/> S Corporation <input type="radio"/> Corporation	<input type="radio"/> Owned or affiliated with religious organization <input type="radio"/> Not owned or affiliated with religious organization	<input type="radio"/> Owned or affiliated with religious organization <input type="radio"/> Not owned or affiliated with religious organization	<input type="radio"/> State <input type="radio"/> County <input type="radio"/> Municipal <input type="radio"/> Special District <input type="radio"/> Federal						
Contracted Provider Report Period Beginning (mm/dd/yyyy)	01/01/2021								
Contracted Provider Report Period Ending (mm/dd/yyyy)	12/31/2021								
Is provider a participant in Direct Care Staffing Rate Enhancement for the entire reporting period for this cost report group for NF 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?	<input type="checkbox"/>								
Did the preparer(s) of this report review the most recently received audit adjustments and make the necessary revisions when preparing this report?	<input type="checkbox"/>								
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.	<input type="checkbox"/>								
Are you reporting Central Office expenses in this Cost Report?	<input type="checkbox"/>								
Are you reporting any allocated Non-Central Office Program Administration expenses?	<input type="checkbox"/>								
During the cost reporting period was the facility Medicaid-decertified for any period of time?	<input type="checkbox"/>								
Did you evacuate your facility due to a natural disaster that resulted in an issued state or federal emergency declaration (i.e. Hurricane)?	<input type="checkbox"/>								
Did you accept evacuees from a natural disaster that resulted in an issued state or federal emergency declaration (i.e. Hurricane) that did not become permanent residents in your facility?	<input type="checkbox"/>								
COVID Related Questions									
Did you experience a decrease in costs/utilization directly related to COVID-19?	<input type="checkbox"/>								

- Correctly identify the ownership of the contracting entity
- Dates and National Provider Identifier will prepopulate
- Rate Enhancement Participation questions prepopulated
- Questions regarding preparation to complete the report
- Upload an Organizational Chart

Step 4 – General Information (3 of 3)

COVID-19 Related Questions

This section is questions on how COVID-19 affected your business.

This section is for informational purposes only.



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Covid Related Questions			
Did you experience a decrease in costs/utilization directly related to COVID-19?	Yes		
Did you incur an increase in costs directly related to 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.	Yes		
a) If Yes, was it an increase in unit of service?	No	Please explain:	explain
b) If Yes, was it due to an increase in costs per unit of service?	No	Please explain:	explain
Did you incur costs for a category(ies) that historically is not incurred when administrating/delivering this program/service?			
Did you receive local, state or federal grants directly related to COVID-19?			

Step 5 – Units of Service & Revenue

Purpose

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

How do we use this information?

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



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Step 5

Step 5.a. – Statistical Data

Step 5.b. – Bed Days

Step 5.c. – Other Revenues

Step 5.d. – Days of Service Summary



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Step 5a – Statistical Data

This report is for contracted and non-contracted beds.



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Did you have any Non-Medicaid Beds during the Reporting Period?	<input type="radio"/> Yes <input type="radio"/> No
Total Number of Licensed Beds at the end of the Reporting Period	<input type="text"/>
Did the number of Licensed Beds change during the Reporting Period?	<input type="radio"/> Yes <input type="radio"/> No
Total Number of Medicaid Contracted Beds at the End of the Reporting Period	<input type="text"/>
Did the number of Medicaid Contracted Beds change during the Reporting Period?	<input type="radio"/> Yes <input type="radio"/> No
Average number of Spend-down Beds per month (round up to nearest whole number)	<input type="text"/>

Step 5b – Bed Days

Report Medicaid and Non-Medicaid days.



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Fee-for-Service Days of Service in Medicaid Contracted Beds			
RUG	Rate Period 2 01/01/2021 - 08/31/2021	Rate Period 3 09/01/2021 - 12/31/2021	Total Days of Service
RUG RAD	<input type="text"/>	<input type="text"/>	0
RUG RAC	<input type="text"/>	<input type="text"/>	0
RUG RAB	<input type="text"/>	<input type="text"/>	0

Step 5c – Other Revenue

Report other revenues to support services that are not reported in Step 5.b.



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Do you have any other revenue not reported in the various Step 5 sub steps? Yes ▾

Type	Revenue
Unrestricted Gifts, Grants, and Income from Endowments from Private Sources	<input type="text"/>
Grants and Contracts from Federal, State, and Local Government Sources	<input type="text"/>
TOTAL	0.00

Does any of your Federal, State, and Local Government revenue offset costs reported elsewhere in this report? -- ▾

Step 5d – Days of Service Summary



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Summary - All Days of Service			
Type	Rate Period 2 01/01/2021 - 08/31/2021	Rate Period 3 09/01/2021 - 12/31/2021	Total
Fee-for-Service Days of Service in Medicaid Contracted Beds	0	0	0
Hospice Days of Service in Medicaid Contracted Beds	0	0	0
STAR+PLUS Days of Service in Medicaid Contracted Beds	0	0	0
Dual-Eligible Demonstration - Medicaid Days	0	0	0
Total Medicaid Days of Service in Medicaid Contracted Beds	0	0	0
Non-Medicaid Days of Service in Medicaid Contracted Beds	0	0	0
Total Days of Service in Medicaid Contracted Beds	0	0	0
Days of Service in Non-Medicaid Contracted Beds	0	0	0
Total Days of Service	0	0	0

Step 6 – Wages and Compensation

Purpose

PFD uses this step to collect wages, compensation, and benefits information for direct care, other resident care, administration, and central office staff.

How do we use this information?

PFD uses this information to determine the contracted provider's employee and contracted staff expenses. Staff expenses are used in the report reconciliation process to determine compliance in the Direct Care Staff Rate Enhancement program and rate-setting calculations.



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Step 6

Step 6a – General Information

Step 6b – Related Party

Step 6c – Direct Care Staff

Step 6d – Other Resident Care Staff

Step 6e – Administrative & Operations Personnel



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Step 6a – General Information (1 of 3)

Do you have any Related-Party Wages and Compensation (Employee or Contractor) included in the Cost Report?


Click "Yes" or "No."

6a. General Information

Please enter and verify the information below

Save Save and Return Cancel

Do you 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"/>
Do you have any Related-Party Wages and Compensation (Employee or Contractor) included in the Cost Report? *	<input type="radio"/> Yes <input type="radio"/> No



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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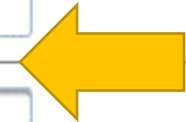
Step 6a – General Information (2 of 3)

Enter the Total number of office staff employed by the controlling entity.



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Do you 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 contracted provider on the last day of the cost reporting period.	Number Employed * <input type="text"/>
Do you have any Related-Party Wages and Compensation (Employee or Contractor) included in the Cost Report? *	<input type="radio"/> Yes <input type="radio"/> No



Step 6a – General Information (3 of 3)



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6a. General Information

Please enter and verify the information below

Do you 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"/>
Do you have any Related-Party Wages and Compensation (Employee or Contractor) included in the Cost Report? *	<input type="radio"/> Yes <input type="radio"/> No



Step 6b – Related-Party (1 of 2)

Purpose

To collect 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"/>											



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Step 6b – Related-Party (2 of 2)



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

								Hours	Compensation
								<input type="text"/>	
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"/>		
<input type="button" value="Add Line Item"/>									
TOTAL									
Attach Organization Chart 1				Attach Organization Chart 2 (Optional)			Attach Organization Chart 3 (Optional)		
<input type="text"/> Select file or upload new file				<input type="text"/> Select file or upload new file			<input type="text"/> Select file or upload new file		
Select Line Item Allocation Methodology						Attach Methodology			
<input type="text"/>						<input type="text"/> Select file or upload new file			
TOTAL									
Select Business Component Allocation Methodology							Attach Methodology		
<input type="text"/>							<input type="text"/> Select file or upload new file		

Step 6c – Direct Care Staff (1 of 2)

Report direct care expenses.



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Type	Non-Related Party				Related Party				Total Compensation	Average Staff Rate	Average Contracted Rate
	Total Staff Hours	Total Staff Wages	Total Contracted Hours	Total Contracted Payment	Total Staff Hours	Total Staff Wages	Total Contracted Hours	Total Contracted Payment			
A	B	C	D	E	F	G	H	I	J (C+E+G+I)	K [(C+G)/(B+F)]	L [(E+I)/(D+H)]
Registered Nurse (RN)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					\$0	\$0.00	\$0.00
Licensed Vocational Nurse (LVN)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					\$0	\$0.00	\$0.00
Medication Aides	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					\$0	\$0.00	\$0.00
Restorative Aides	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					\$0	\$0.00	\$0.00
Certified Nurse Aides	<input type="text"/>	<input type="text"/>	<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		

Type	Non-Related Party				Related Party				Total Compensation	Average Staff Rate	Average Contracted Rate
	Total Staff Hours	Total Staff Wages	Total Contracted Hours	Total Contracted Payment	Total Staff Hours	Total Staff Wages	Total Contracted Hours	Total Contracted Payment			
A	B	C	D	E	F	G	H	I	J (C+E+G+I)	K [(C+G)/(B+F)]	L [(E+I)/(D+H)]
Registered Nurse (RN) - Non-Medicaid	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					\$0	\$0.00	\$0.00
Licensed Vocational Nurse (LVN) - Non-Medicaid	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					\$0	\$0.00	\$0.00
Medication Aides - Non-Medicaid	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					\$0	\$0.00	\$0.00
Restorative Aides - Non-Medicaid	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					\$0	\$0.00	\$0.00
Nurse Aides - Non-Medicaid	<input type="text"/>	<input type="text"/>	<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		

Step 6c – Direct Care Staff (2 of 2)

Benefits, Miles Traveled, and Mileage Reimbursement.

For all direct care staff, by service type, include:

- employee benefits
- insurance
- personal vehicle miles traveled
- mileage reimbursement

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



Step 6d – Other Resident Care Staff

Purpose

To collect hours, wages, benefits, miles traveled, and mileage 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 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			
A	B	C	D	E	F	G	H	I	J (C+E+G+I)	K [(C+G)/(B+F)]	L [(E+I)/(D+H)]
Certified Social Worker	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					\$0	\$0.00	\$0.00
Social Service Assistants	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					\$0	\$0.00	\$0.00
Activity Director	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					\$0	\$0.00	\$0.00
Activity Services Assistants	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					\$0	\$0.00	\$0.00
Other Resident Care Staff - Professional	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					\$0	\$0.00	\$0.00
Other Resident Care Staff - Non-Professional	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					\$0	\$0.00	\$0.00
Ancillary Therapists	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					\$0	\$0.00	\$0.00
Ancillary Therapy Assistants	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					\$0	\$0.00	\$0.00
Other Ancillary Staff	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					\$0	\$0.00	\$0.00
Food Service Supervisory and Professional Staff	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					\$0	\$0.00	\$0.00
Other Food Service Staff	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					\$0	\$0.00	\$0.00
Contracted - Dietitian/Nutritionist			<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

Step 6e – Administrative & Operations

Personnel

Purpose

To collect 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 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			
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
Medical Records Staff	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					\$0	\$0.00	\$0.00
Resident Care Training Staff	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					\$0	\$0.00	\$0.00
Central Supply Staff	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					\$0	\$0.00	\$0.00
Laundry & Housekeeping 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
Ancillary Indirect Medicaid-Only	<input type="text"/>	<input type="text"/>	<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		

Step 7 – Payroll Taxes & Workers' Compensation

Purpose

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



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Step 7 (1 of 2)

Report costs for all staff including:

- Direct Care
- Other Resident Care and 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 (2 of 2)

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.

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



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.



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Step 8

- 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 Cost
- Step 8.g. – Summary
- Step 8.h. – All Other Costs



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Step 8a – General Information

To collect Facility and Operations cost. This information 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. *	<input type="radio"/> Yes - Non-Related Party	<input type="radio"/> Yes - Related Party	<input type="radio"/> Yes - Both Non-Related Party and Related Party	<input type="radio"/> No
Do you have any asset or operations-related self-insurance expenses to report on this cost report?	<input type="radio"/> Yes	<input type="radio"/> No		
Were any supplies or non-depreciable equipment purchased or leased from a related party?	<input type="radio"/> Yes	<input type="radio"/> No		
Were there any related-party loans?	<input type="radio"/> Yes	<input type="radio"/> No		
Were there any related-party contracted services?	<input type="radio"/> Yes	<input type="radio"/> No		
Was the nursing facility building leased during the cost-reporting period?	<input type="radio"/> Yes - Non-Related Party	<input type="radio"/> Yes - Related Party	<input type="radio"/> No	
Was the central office building leased during the cost-reporting period?	<input type="radio"/> Yes - Non-Related Party	<input type="radio"/> Yes - Related Party	<input type="radio"/> No	
Were there any Medicaid ancillary costs during the cost reporting period?	<input type="radio"/> Yes	<input type="radio"/> No		
Is the nursing facility exempt from paying property taxes?	<input type="radio"/> Yes	<input type="radio"/> No		
Do you have an appraisal from a local taxing authority or an independent appraisal?	<input type="radio"/> Yes	<input type="radio"/> No		
Were capital improvements costing more than \$2,000 per licensed bed made to a facility since the last independent appraisal was completed?	<input type="radio"/> Yes	<input type="radio"/> No		
Do the values shown on the taxable value statement or independent appraisal represent property solely devoted to nursing facility operations related to the beds licensed for nursing care reported in Step 5.a?	<input type="radio"/> Yes	<input type="radio"/> No		

Step 8b

Related-Party Non-depreciable Equipment and Supplies

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

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

Name of Related-Party/Organization	Type	Description	Cost to Related-Party	Is Allocation Complete?
				<input checked="" type="checkbox"/>



Step 8c – Related-Party Loans

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



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8.c. Related-Party Loans

	Name of Related-Party/Organization	Type	Description	Inception Date	Loan Amount	Term (months)	Interest	Is Allocation Complete?

Save Save and Return Cancel Add Record Edit Delete Record

Step 8c – Business Component & Line-Item Allocation

Enter your Business Components and Line-Item Allocations in this table.

Business Components and Line-item Allocation is limited to the businesses and contracts entered in Step 3.

The screenshot shows a web application interface titled "Business Component & Line Item Allocation". At the top, there is a search bar and an "Add Record" button. Below this is a table with two columns: "Area" and "Interest". The "Area" column contains a dropdown menu with a minus sign icon and an "Add Line Item" button. The "Interest" column contains two input fields. Below the table, there are two sections for methodology selection. The first section is labeled "TOTAL" and includes a dropdown for "Select Line Item Allocation Methodology" and a file upload field for "Attach Methodology" with the text "Select file or upload new file". The second section is also labeled "TOTAL" and includes a dropdown for "Select Business Component Allocation Methodology" and another file upload field for "Attach Methodology" with the text "Select file or upload new file". At the bottom left, there are "Save" and "Cancel" buttons.



Step 8d (1 of 2)

Related-Party Contracted Services

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 (2 of 2)



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

Step 8e (1 of 2)

Depreciation Expense and Related-Party Lease/Purchase of Depreciable Assets

Purpose

To 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 are 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 (2 of 2)

Depreciation Expense & Related-Party Lease/Purchase of Depreciable Assets



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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)	
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)	
Years of Useful Life	
Historical Costs	
Salvage Value	
Depreciation Basis	\$0
Prior Period Accumulated Depreciation	\$0
Depreciation for Reporting Period	\$0
Total Expense for Reporting Period	\$0

Business Component & Line Item Allocation

100008001 - NF

Asset in Service at end of period?	Month/Year Placed in Service (mm/yyyy)	Month/Year Removed from Service (mm/yyyy)	Allocation %	Expense for Reporting Period
TOTAL			0%	
Select Business Component Allocation Methodology		Attach Methodology		
--		-- Select file or upload new file		

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

Purpose

To collect all facility and operations costs.



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8.f. Non-Related-Party Facility, Operations, Administrative and Other Direct Care Costs - Entry								
	Non-Related Party			Related Party				
Type	Program Admin & Operation	Central Office	Non-Related-Party Total	Program Admin & Operation	Central Office	Related-Party Total	TOTAL	Notes (optional)
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"/>
	Non-Related Party			Related Party				
Type	Program Admin & Operation	Central Office	Non-Related-Party Total	Program Admin & Operation	Central Office	Related-Party Total	TOTAL	Notes (optional)
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

Purpose

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

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 8h – 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.

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



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Step 9 – Preparer Verification Summary

The summary verification table shows the Total Reported Revenues and Total Reported Expenses entered into STAIRS.

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.



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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)



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_____ SIGNATURE OF PREPARER	_____ DATE
Subscribed and sworn before me, a Notary public on the	____ of _____ . <i>Day Month Year</i>
	_____ 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)

Signer must fill out the identification information.

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



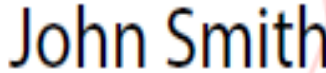
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STAIRS – Digital Signatures

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



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Provider Signature	
Provider printed name: John Smith	Date: 11/23/2015
 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'	
Provider Signature (<i>stamped signatures not accepted</i>)	

Step 12 – Provider Adjustments Report (1 of 3)

Purpose

A 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.



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Step 12 – Provider Adjustments Report (2 of 3)

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)

This report shows the Recoupment Summary



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Please enter recoupment values					
Program / Contract / Group	Weighted Level Awarded	Level Achieved	Staffing Recoupment	Spending Recoupment	Estimated Total Recoupment*
NF	13.00	13.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
Total Recoupment		\$13.00	\$0.00	\$0.00	\$0.00

Step 13 – Agree/Disagree (1 of 2)

Purpose

The provider may request an informal review or agree or disagree with adjustments.

How do we use this information?

HHSC uses this information to start the informal review process or set the report 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 use the information 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 use the information in the Step 12 report. I also 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 need to complete a request for an informal review. "Disagree" button, instructions will appear on the next screen detailing mandatory actions necessary to request an informal review. You must complete these actions in order to request an informal review. You must also agree with the recoupment amount listed in Step 12.

Return Save and Return



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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.

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

- Upload Formal Review
- Request 15-day Provider disagree 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) §305.110.

The information for the informal review must be uploaded into STARS 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 §305.110(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 §305.110(d), an administrative hearing regarding informal review.



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.

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.
- 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 (1 of 2)

Purpose

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



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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.

Step 14 – Informal Review (2 of 2)



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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.

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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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Contact Information

Regular Mail:

Texas Health and Human Services Commission
Provider Finance Department, Mail Code H-400
P. O. Box 149030
Austin, TX 78714-9030

Special Delivery:

Texas Health and Human Services Commission
Provider Finance Department, Mail Code H-400
4601 W. Guadalupe St.
Austin, TX 78751





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Thank you

HHSC PFD Center for Information and Training