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# 2024 STAIRS Cost Report Training

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

HHSC PFD LTSS



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# **24-Hour Residential Child Care Program (24RCC)**

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**2023 Cost Report**

# How to Download Training Materials

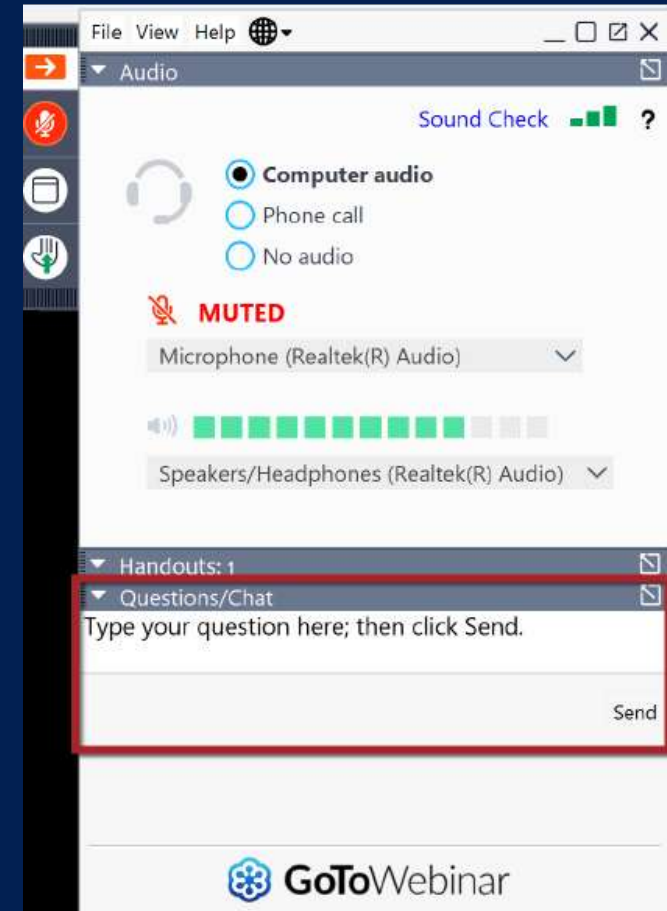
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- Visit the Texas Health and Human Services Commission (HHSC) Provider Finance Department (PFD) website at: [Cost and Accountability Report Training | Provider Finance Department \(texas.gov\)](#).
- Click on Program Instructions, PowerPoint, or Other Resources.
- Download the resource.



# How to Ask a Question

- Click on **Questions**.
- Type your question in the Questions pane.
- Click **Send**.



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# Training Completion

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- You must register for and attend the full duration of the webinar to receive credit to be able to complete the Cost Report.
- Credit will be given in approximately 10 days following this training.
- If credit has not been assigned after 10 days, please contact [costinformationpfd@hhs.texas.gov](mailto:costinformationpfd@hhs.texas.gov).



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# Objective

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**To complete a STAIRS Cost Report**

# COVID-19 Funding and Cost Reporting

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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 (TAC) 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.





# 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?

According to Title 1 TAC Section 355.103(b)(18)(B), “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.



# 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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## Paycheck Protection Program (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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## Paycheck Protection Program (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.



## 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...”



## Local Funds (2 of 2)

If you have any questions about the treatment of local funds or other federal or state grants (COVID-related) for purposes of the report, please contact the LTSS Center for Information and Training at [PFD-LTSS@hhs.texas.gov](mailto:PFD-LTSS@hhs.texas.gov).

Please refer to Step 5 of the instructions for more information about the treatment of local funds or other federal or state grants for purposes of the cost report. Generally, public grants are required to be offset before reporting on the Cost Report, but private grants should not be offset. The Department of Family Protective Services (DFPS) grants are typically an exception to this rule for 24RCC.





# 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.



## 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.**



## STAIRS (1 of 3)

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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](mailto:CostInformationPFD@hhs.texas.gov).



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# STAIRS (2 of 3)

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## 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)

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## Organization of the Cost Report

### Reporting Categories:

- Combined Entity and Provider Information
- Placement Days 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). This 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. Only this role can make entries into the cost report. Preparers 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**

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**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



# User Interface - Cost Reporting

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	<a href="#">10007001</a>	S9CC-123456601	⊖	5c on 09/02/2021
ZZZ RAD 24RCC	2020	24RCC	<a href="#">10007002</a>	ES-123456602	⊖	3 on 09/02/2021
ZZZ RAD 24RCC	2020	24RCC	<a href="#">10007003</a>	CPA-123456603	⊖	3 on 09/02/2021
ZZZ RAD 24RCC	2020	24RCC	<a href="#">10007004</a>	GRO/RTC-123456604	⊖	3 on 09/02/2021
ZZZ RAD 24RCC	2020	24RCC	<a href="#">10007005</a>	GRO/RTC-IPTF-123456605	⊖	3 on 09/02/2021
ZZZ RAD ASSPP LLC	2020	ASSPP	<a href="#">100020001</a>	ASSPP-123456789	⊖	1a on 02/02/2021
ZZZ RAD ASSPP LLC	2020	ASSPP	<a href="#">100022001</a>	ASSPP-123456789	⊖	1a on 02/01/2021
ZZZ RAD ASSPP LLC	2020	ASSPP	<a href="#">100023001</a>	ASSPP-123456789	⊖	1a on 02/01/2021
ZZZ RAD ASSPP LLC	2020	ASSPP	<a href="#">100021001</a>	ASSPP-123456789	⊖	10a on 01/28/2022
ZZZ RAD ASSPP LLC	2020	ASSPP	<a href="#">100024001</a>	ASSPP-123456789	⊖	1a on 02/01/2021

First Previous Next Last

General Reference Material

- [Helpful Information for Contacts and Precursors](#)
- [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](#)

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

# User Interface – Manage (1 of 5)

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
DON		<a href="#">Manage Preparer Permissions</a> <a href="#">Add Non-Preparer Role</a>

Phone:  
Fax:

[Your Roles](#)

Financial Consultant	Roles	Actions
		<a href="#">Manage Preparer Permissions</a> <a href="#">Add Non-Preparer Role</a>

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

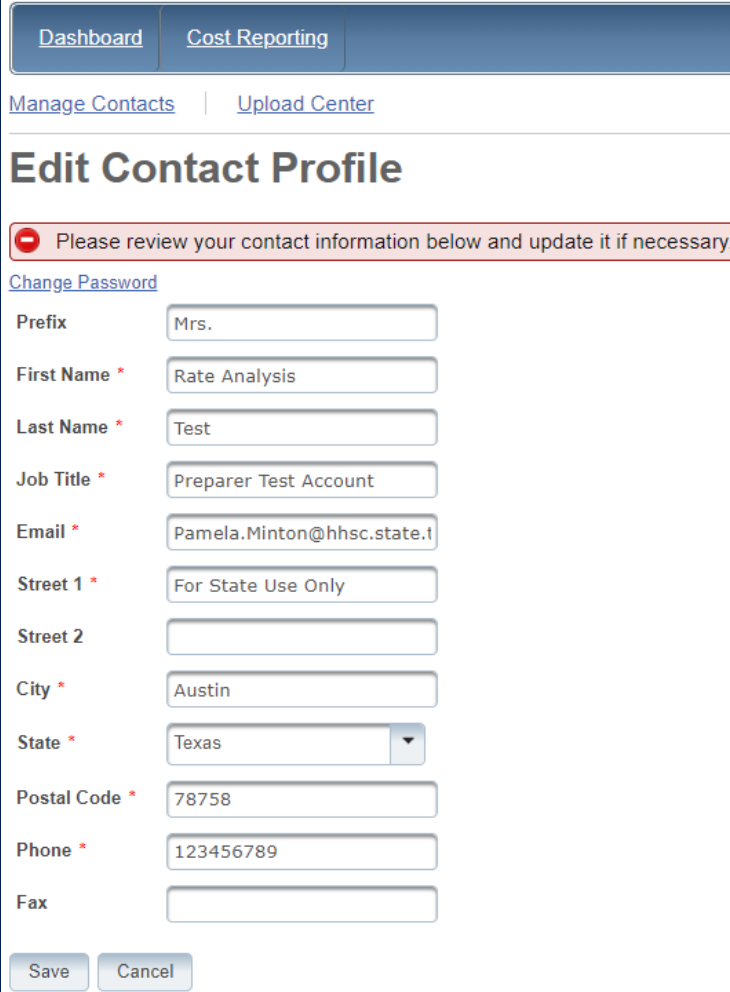


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# User Interface – Manage (2 of 5)

## Edit my Info

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



The screenshot shows a web application interface for editing a contact profile. At the top, there are navigation tabs for 'Dashboard' and 'Cost Reporting'. Below these are links for 'Manage Contacts' and 'Upload Center'. The main heading is 'Edit Contact Profile'. A red warning banner states: 'Please review your contact information below and update it if necessary.' Below the banner is a link for 'Change Password'. The form contains the following 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	
City *	Austin
State *	Texas
Postal Code *	78758
Phone *	123456789
Fax	

At the bottom of the form are 'Save' and 'Cancel' buttons.



# User Interface – Manage (3 of 5)

## Add Role

- From the Manage link, select Add Role.
- Add Cost Report Group Code
- Add Role as “Primary” or “Financial Contact”
- Complete this form with your information and click Save to finish.

### Add Contact Role

Rate Analysis test

Component Code \*

Select One

Role \*

Select One

Primary Contact

Save

Cancel



# User Interface – Manage (4 of 5)

## Add a New Contact

From the Manage link, select Add a New Contact.

- Fill out the Contact Profile
- Add Role as “Primary” or “Financial Contact”
- Complete this form with your information and click Save to finish.

The screenshot displays the 'Entity List' page with a navigation bar containing 'Dashboard', 'Cost Reporting', and 'Manage'. Below the navigation bar are links for 'Manage Contacts' and 'Upload Center'. The main content area includes links for 'Add a new contact' and 'Add Preparer', and a 'Reference Materials' link. The page shows two contact profiles:

Contact Name	Roles	Actions
<b>Rj Alvarado</b> rjalvarado@weatononline.net 5050 Rockford Dr Corpus Christi, TX 78416 Phone: 3618065911	164900000 - SHARS 2021 Preparer (Primary)	Manage Preparer Permissions Add Non-Preparer Role
<b>Ian Doughy</b> idoughy@fairbanksllc.com TX	164800000 - SHARS Financial Contact (Secondary)	Add Non-Preparer Role

Additional sections visible on the left include 'Rate Analysis test' with 'Edit My Info' and 'Add Role' links, 'Preparer Test Account' for Pamela Minlon, and 'Your Roles' listing various codes like 100001001 - CPC and 100003001 - MEI.

# User Interface – Manage (5 of 5)

## Add Preparer

From the Manage link, select Add Preparer.

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



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Dashboard | Cost Reporting | **Manage**

Manage Contacts | Upload Center

Preparer Search \* -- Select Cost Report -- -- Select Cost Report Type -- Enter Last Name Search

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





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# STAIRS

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

## **Step 1 – Combined Entity Identification (1 of 2)**

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### **Purpose**

PFD needs to collect contact information so 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 cost 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: 100007004 - 24RCC -- ZZZ RAD 24RCC

[Print](#) [View Cost Report Data](#)

## 1. Combined Entity Identification

✓ Last Verified by Rate Analysis test on 01/11/2022 1:09 PM

[Save](#) [Save and Return](#) [Cancel](#)

<b>Combined Entity Identification</b>	<b>Entity Contact Identification</b>
Phone: 123-456-7890 Fax: 877-447-2839 Street Address: 4900 N. Lamar Blvd. , Austin, TX 78751 Mailing Address: 4900 N. Lamar Blvd. , Austin, TX 78751 ✓ <a href="#">View Information</a>	Name: Pam Mintonzzz Job Title: Test Job Title Entity Name: ZZZ RAD 24RCC Email: Pamela.Minton@hsc.state.tx.us Phone: 123-456-7890 Fax: 877-447-2839 Mailing Address: 4900 N. Lamar Blvd. , Austin, TX 78751 ✓ <a href="#">View Information</a>
<b>Financial Contact</b>	<b>Report Preparer Identification</b>
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 ✓ <a href="#">Edit Information</a>	Name: test test Job Title: test Entity Name: test Email: test@test.com Phone: 123-456-7891 Fax: 123-456-7891 Mailing Address: 4600 Guadalupe , Austin, TX 78751 ✓ <a href="#">Edit Information</a>
<b>Location of Accounting Records that Support this Report</b>	
Primary Physical Address: 4900 N. Lamar Blvd. , Austin, TX 78751 ✓ <a href="#">Edit Information</a>	

# Step 2 – General Information

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## Purpose

The purpose of Step 2 is to gather general information, including the Combined Entity's reporting.

Combined Entity Report Period Beginning (mm/dd/yyyy) *	01/01/2021
Combined Entity Report Period Ending (mm/dd/yyyy) *	12/31/2021



## Step 3 – Contract Management (1 of 2)

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### **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 Cost Report examination process.




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# Step 3 - Contract Management (2 of 2)

Three steps:




[Return](#)

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

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


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 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](#)

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

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

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*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 or DFPS contracts.

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](mailto:costinformationPFD@hhs.Texas.gov).

Active Entire Report Period?	Cost Report Group Code	Contracting Entity Name	CR Type	Program	Site Type	Contract #	Contract Name
<input checked="" type="radio"/> Yes <input type="radio"/> No	100007001	ZZZ RAD 24RCC	24RCC	SSCC	n/a	123456001	ZZZ RAD 24RCC
<input checked="" type="radio"/> Yes <input type="radio"/> No	100007002	ZZZ RAD 24RCC	24RCC	ES	n/a	123456002	ZZZ RAD 24RCC
<input checked="" type="radio"/> Yes <input type="radio"/> No	100007003	ZZZ RAD 24RCC	24RCC	CPA	TFC	123456003	ZZZ RAD 24RCC
<input checked="" type="radio"/> Yes <input type="radio"/> No	100007004	ZZZ RAD 24RCC	24RCC	GRO/RTC	GRO/RTC	123456004	ZZZ RAD 24RCC
<input checked="" type="radio"/> Yes <input type="radio"/> No	100007005	ZZZ RAD 24RCC	24RCC	GRO/RTC	IPTP	123456005	ZZZ RAD 24RCC



# 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.

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 restaurant		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	Site Type
Requested	100007001	ZZZ RAD 24RCC	24RCC	
Requested	100007002	ZZZ RAD 24RCC	24RCC	
Requested	100007003	ZZZ RAD 24RCC	24RCC	TFC
Requested	100007004	ZZZ RAD 24RCC	24RCC	GRO/RTC
Requested	100007005	ZZZ RAD 24RCC	24RCC	IPTP
DSHS	123456789		Youth Empowerment Services	
Medicare	4567890120		Other - provide explanation - Medicare	
Other State of Texas	12345670		Other - provide explanation - funding source	
Other	N/A		Other - provide explanation - taco resturant	
Other	123456		Other - provide explanation - Pizza Restaurant	
DFPS	test		Other - provide explanation - test	
HHSC	11100000		Personal Care Services	
DARS	00002157		Early Childhood Intervention	

## Step 4 – General Information (1 of 4)

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### **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 4)



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### 4. General Information

Please enter and verify the information below.

National Provider Identifier (NPI) # Please contact HHSC at <a href="mailto:contractinformation@hhs.texas.gov">contractinformation@hhs.texas.gov</a> if the provider believes this is not their current NPI number.	N/A			
Type of Ownership of Contracting Entity	<b>Proprietary (For Profit)</b> <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	<b>Nonprofit Corporation</b> <input type="radio"/> Owned or affiliated with religious organization <input type="radio"/> Not owned or affiliated with religious organization	<b>Nonprofit Association</b> <input type="radio"/> Owned or affiliated with religious organization <input type="radio"/> Not owned or affiliated with religious organization	<b>Government</b> <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			
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="radio"/>			
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="radio"/>			
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="radio"/>			

- Correctly identify the ownership of the contracting entity.
- Dates will prepopulate.
- Questions regarding the preparation to complete the report.
- County and Catchment areas.

# Step 4 – General Information (3 of 4)



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<p>The total number of State placement days (OPPS, other State of Texas agencies and County or other Government agencies only) from initial out to level. Report placement days without levels as "Not by LCM".</p>	Not by LCM Basic Medicare Specialized Intensive Intensive Plus OTD Emergency Care Services Treatment Foster Family Care Temporary Emergency Placement	<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"/>
<p>The total number of non-State placement days (contract out by level. Report placement days without levels as "Not by LCM").</p>	Not by LCM Basic Medicare Specialized Intensive Intensive Plus OTD Emergency Care Services Treatment Foster Family Care Temporary Emergency Placement	<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"/>
<p>Number of Residents the Facility is Licensed to serve at the end of the reporting period.</p>		<input type="text"/>
<p>Upload an organizational chart. The organizational chart must include the following items: position, related party information. Please attach the Organizational Chart.</p>		<input type="text"/> <input type="button" value="Browse for or upload your file"/>

- Report the number of residents in facility
- Evacuation question

# 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.



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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="text"/>
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="text"/>
Did the provider incur costs for a category(ies) that historically is not incurred when administrating/delivering this program/service?	<input type="text"/>
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="text"/>

# Step 5 – Placement Days & Revenue

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## Purpose

The purpose of Step 5 is to collect information about placement days.

## How does HHSC PFD use this information?

PFD uses this information to determine the contracted provider's revenue. Placement Days are used in the report reconciliation process during rate-setting calculations.



# Step 5 - Overview

Step 5.a. – Bed Hold Days and Revenue

Step 5.b. – Placement Days and Revenue

Step 5.c. – Foster Family Pass Through

Step 5.d. – Other Revenue



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# Step 5a – Bed Hold Days & Revenue



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## 5.a. Bed Hold Days and Revenue

Please enter and verify the information below

Save Save and Return Cancel

Bed Hold Days		
Type	Bed Hold Days	Bed Hold Revenue
SSCC's Bed Hold Referrals and Revenue Paid to Subcontractors		
Subcontractor's Bed Hold Referrals and Revenue Received from SSCC	<input type="text"/>	<input type="text"/>
Temporary Emergency Placement Days - Bed Hold ONLY	<input type="text"/>	<input type="text"/>
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>

Other Revenue	
Type	Revenue
Non-DFPS Revenue (SSCC only)	
Non-DFPS and Non-SSCC revenue (ALL Providers Except SSCC)	<input type="text"/>
DFPS System Enhancement Fee (SSCC only)	
SSCC Revenue (ALL Providers Except SSCC)	<input type="text"/>
DFPS Exceptional Care Days Revenue (ALL Providers Except SSCC)	<input type="text"/>
<b>TOTAL</b>	<b>0</b>

Save Save and Return Cancel



# Step 5b – Placement Days & Revenue (1 of 2)



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## 5.b. Placement Days and Revenue

Please enter and verify the information below

Save Save and Return Cancel

### Placement Days Rate Period 2 01/01/2023 - 08/31/2023

Referral Source	Not By LON	Basic	Moderate	Specialized	Intense	Intense Plus	IPTP	Emergency Care Service	Treatment Foster Family Care	Temporary Emergency Placement
DFPS Referrals								<input type="text"/>		
Other Texas State or Other Local Agency Referrals (DADS, DSHS, TJJ, County, etc)								<input type="text"/>		
Out of State Agency (Not In Texas) Referrals								<input type="text"/>		
Private Pay Referrals								<input type="text"/>		
Single Source Continuum Contractor (SSCC) Referrals								<input type="text"/>		
DFPS Exceptional Care Referrals										
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

### Placement Day Revenue Rate Period 2 01/01/2023 - 08/31/2023

Referral Source	Not By LON	Basic	Moderate	Specialized	Intense	Intense Plus	IPTP	Emergency Care Service	Treatment Foster Family Care	Temporary Emergency Placement
DFPS Referrals	\$	\$	\$	\$	\$	\$	\$	\$ <input type="text"/>	\$	\$
Other Texas State or Other Local Agency Referrals (DADS, DSHS, TJJ, County, etc)	\$	\$	\$	\$	\$	\$	\$	\$ <input type="text"/>	\$	\$
Out of State Agency (Not In Texas) Referrals	\$	\$	\$	\$	\$	\$	\$	\$ <input type="text"/>	\$	\$
Private Pay Referrals	\$	\$	\$	\$	\$	\$	\$	\$ <input type="text"/>	\$	\$
Single Source Continuum Contractor (SSCC) Referrals	\$	\$	\$	\$	\$	\$	\$	\$ <input type="text"/>	\$	\$
DFPS Exceptional Care Referrals	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# Step 5b – Placement Days & Revenue (2 of 2)



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Placement Days Rate Period 3 09/01/2023 - 12/31/2023										
Referral Source	Not By LON	Basic	Moderate	Specialized	Intense	Intense Plus	IPTP	Emergency Care Service	Treatment Foster Family Care	Temporary Emergency Placement
DFPS Referrals								<input type="text"/>		
Other Texas State or Other Local Agency Referrals (DADS, DSHS, T.JJD, County, etc)								<input type="text"/>		
Out of State Agency (Not In Texas) Referrals								<input type="text"/>		
Private Pay Referrals								<input type="text"/>		
Single Source Continuum Contractor (SSCC) Referrals								<input type="text"/>		
DFPS Exceptional Care Referrals										
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Placement Day Revenue Rate Period 3 09/01/2023 - 12/31/2023										
Referral Source	Not By LON	Basic	Moderate	Specialized	Intense	Intense Plus	IPTP	Emergency Care Service	Treatment Foster Family Care	Temporary Emergency Placement
DFPS Referrals	\$	\$	\$	\$	\$	\$	\$	\$ <input type="text"/>	\$	\$
Other Texas State or Other Local Agency Referrals (DADS, DSHS, T.JJD, County, etc)	\$	\$	\$	\$	\$	\$	\$	\$ <input type="text"/>	\$	\$
Out of State Agency (Not In Texas) Referrals	\$	\$	\$	\$	\$	\$	\$	\$ <input type="text"/>	\$	\$
Private Pay Referrals	\$	\$	\$	\$	\$	\$	\$	\$ <input type="text"/>	\$	\$
Single Source Continuum Contractor (SSCC) Referrals	\$	\$	\$	\$	\$	\$	\$	\$ <input type="text"/>	\$	\$
DFPS Exceptional Care Referrals	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# Step 5c – Foster Family Pass Through

This section is to report referrals for children.



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## 5.c. Foster Family Pass Through

Please enter and verify the information below

Save Save and Return Cancel

Pass Through Paid to Foster Families Rate Period 2 01/01/2023 - 08/31/2023						
Referral Type	Not By LON	Basic	Moderate	Specialized	Intense	Treatment Foster Family Care
DFPS Referred Children						
SSCC Referred Children						
Non-DFPS Referred Children						
<b>TOTAL</b>	0	0	0	0	0	0

Pass Through Paid to Foster Families Rate Period 3 09/01/2023 - 12/31/2023						
Referral Type	Not By LON	Basic	Moderate	Specialized	Intense	Treatment Foster Family Care
DFPS Referred Children						
SSCC Referred Children						
Non-DFPS Referred Children						
<b>TOTAL</b>	0	0	0	0	0	0

Save Save and Return Cancel

# Step 5d – Other Revenue

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



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"/>
<b>TOTAL</b>	<b>0.00</b>

Does any of your 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 non-administrative, administrative, and central office staff.

### **How does HHSC PFD use this information?**

PFD uses this information to determine the contracted provider's employee and contracted staff expenses.



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# Step 6 - Overview

Step 6a – General Information

Step 6b – Related Party Wages and Compensation

Step 6c – SSCC's Subcontractor Payments

Step 6d – Non-Administrative and Operational Personnel

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



# Step 6a – General Information (1 of 2)

## Line-Items include:

- Is the provider considered a large employer for the Affordable Care Act?
- Do you 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 contracted provider on the last day of the cost reporting period.	Number Employed * * <input type="text"/>
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





# Step 6a – General Information (2 of 2)

## Line-Items include:

- Is the provider reporting related-party Wages and Compensation?

## Uploads required:

- An organizational chart.
- Time sheets and Time Studies.

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" value="---"/> Select file or <a href="#">upload new file</a>
Does the provider directly offer any Education Services?	<input type="radio"/> Yes <input type="radio"/> No
Does the provider directly offer any Vocational Services?	<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



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



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6b. Related-Party

First Name	Middle Initial	Last Name	Id/Id#	Birth Date (mm/dd)	Relationship to Provider	Percentage Ownership (If no ownership, enter 0)	Total Hours Worked	Total Compensation	Hourly Wage Rate

Business Component & Line Item Allocation

Line Item	Site Type	Job Title	Position Type	Description Of Duties	Employed/Contracted	Hours	Compensation	
TOTAL								
Attach Organization Chart 1			Attach Organization Chart 2 (Optional)			Attach Organization Chart 3 (Optional)		
Select file or upload new file			Select file or upload new file			Select file or upload new file		
Select Line Item Allocation Methodology						Attach Methodology		
Select file or upload new file						Select file or upload new file		
TOTAL								
Select Business Component Allocation Methodology						Attach Methodology		
Select file or upload new file						Select file or upload new file		

# Step 6c – SSCC’s Subcontractor Payments

Does not apply for 24RCC.



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Referral Type	Placement Days Purchased	Total Dollars Paid	Average Dollars per placement day
	A	B	C=B/A
GRO/RTC	<input type="text"/>	<input type="text"/>	
CPA	<input type="text"/>	<input type="text"/>	
Emergency Care Services	<input type="text"/>	<input type="text"/>	
Foster Family	<input type="text"/>	<input type="text"/>	
IPTP	<input type="text"/>	<input type="text"/>	
Exceptional Care	<input type="text"/>	<input type="text"/>	
Treatment Foster Family Care	<input type="text"/>	<input type="text"/>	
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

# Step 6d – Non-Administrative & Operational Personnel

## Purpose

To collect 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)+JL]	Average Staff Rate N [(C+G)+[B+H]]	Average Contracted Rate O [(E+O)+(D+H)]	Average Mileage Reimbursement per mile P (L/N)
	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				
Registered Nurse (RN)												\$0	\$0.00	\$0.00	\$0.00
Licensed Vocational Nurse (LVN)												\$0	\$0.00	\$0.00	\$0.00
Physical Therapy (PT)												\$0	\$0.00	\$0.00	\$0.00
Occupational Therapy (OT)												\$0	\$0.00	\$0.00	\$0.00
Speech/Language Therapy (ST)												\$0	\$0.00	\$0.00	\$0.00
Cognitive Rehabilitation Therapy (CRT)												\$0	\$0.00	\$0.00	\$0.00
Community/Work Reintegration-CRT												\$0	\$0.00	\$0.00	\$0.00
Behavioral Support												\$0	\$0.00	\$0.00	\$0.00
Dietary Services												\$0	\$0.00	\$0.00	\$0.00
Auditory Enhancement Training												\$0	\$0.00	\$0.00	\$0.00
In-Home Respite (HR)												\$0	\$0.00	\$0.00	\$0.00
CLASS Case Management												\$0	\$0.00	\$0.00	\$0.00
Out-of-Home Respite (OHR)												\$0	\$0.00	\$0.00	\$0.00
Specialized Therapies (ST) - Aquatic Therapy												\$0	\$0.00	\$0.00	\$0.00
ST - Hydrotherapy - OT												\$0	\$0.00	\$0.00	\$0.00
ST - Hydrotherapy - PT												\$0	\$0.00	\$0.00	\$0.00
ST - Hydrotherapy - Certified Riding Instructor												\$0	\$0.00	\$0.00	\$0.00
ST - Massage Therapy												\$0	\$0.00	\$0.00	\$0.00
ST - Music Therapy												\$0	\$0.00	\$0.00	\$0.00
ST - Recreational Therapy												\$0	\$0.00	\$0.00	\$0.00
ST - Therapeutic Horseback Riding												\$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 (1 of 2)

## Purpose

To collect administrative and operations staff hours, wages, benefits, and mile reimbursement.

**6e. Administrative and Operations Personnel**

Please enter and verify the information below

Save Save and Return Cancel

Type	Non-Related Party				Related Party				Total Compensation J (C+E+G+I)	Average Staff Rate K [(C+G)/(B+F)]
	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		
Executive Administration	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					\$0	\$0.00
Administrative Directors and Administrative Coordinators	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					\$0	\$0.00
Executive and Administrative Assistants	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					\$0	\$0.00
Other Administrative Staff	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					\$0	\$0.00
Network Management	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					\$0	\$0.00
Contract Management Staff									\$0	\$0.00
Central Office Staff		<input type="text"/>		<input type="text"/>					\$0	\$0.00



# Step 6e – Administrative & Operations Personnel (2 of 2)



Community Engagement Staff									\$0	\$0.00
Information Technology Staff	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					\$0	\$0.00
Training Support Staff	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					\$0	\$0.00
Facility Support Staff	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					\$0	\$0.00
Data and Records Support Staff	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					\$0	\$0.00
Legal Support Staff	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					\$0	\$0.00
Q&A / Utilization Management Staff									\$0	\$0.00
<b>TOTAL</b>	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	\$0	

\* Average excludes Central Office Staff

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

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

---

## Purpose

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



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

## Report costs for all staff, including:

- Non-attendant/program administration (includes all non-administrative staff)
- 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., Federal Insurance Contributions Act (FICA), Medicare, and state/federal unemployment) are allocated based on 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.



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# Step 8 – Facility and Operations Costs

---

## Purpose

This step will collect expense information for the contracted provider. The information is used directly or indirectly in the provision of contracted services.



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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 Cost Summary



# Step 8a – General Information

This information will lock or unlock certain sections in Step 8. You may also be required to upload supporting documentation for some items.

**8.a. General Information**

Please enter and verify the information below:

Save Save and Return Cancel

Does the provider 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
Does the provider 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 building where program services were provided 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	

**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:

Save Save and Return Cancel



# 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 (i.e., Excel).

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

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



# 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 (i.e., Excel).

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 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"/>
<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"/>	<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

Add Record

		Cost to Related-Party
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
TOTAL		
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

Save Cancel



# Step 8e - Depreciation Expenses and Related-Party Lease/Purchase of Depreciable Assets (1 of 2)

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 2)



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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:	<input type="text"/>
Code (optional)	<input type="text"/>
Description of Asset:	<input type="text"/>
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	<input type="text"/>
Historical Costs	<input type="text"/>
Salvage Value	<input type="text"/>
Depreciation Basis	<input type="text"/>
Prior Period Accumulated Depreciation	<input type="text"/>
Depreciation for Reporting Period	<input type="text"/>
Total Expense for Reporting Period	<input type="text"/>

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

## Purpose

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

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 & Operations	Central Office	Non-Related Party Total	Program Admin & Operations	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)
	Program Admin & Operations	Central Office	Non-Related Party Total	Program Admin & Operations	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 - Insurance, 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 Placement Day Revenue	\$0
Total Bed Hold Revenue	\$0
Total Private and Other Services Revenue	\$0
Other Revenue (less Revenue Offsets)	\$0
<b>TOTAL REVENUE</b>	<b>\$0.00</b>

Expense Summary	
Total Foster Family Pass Through	\$0
Total SSCC Subcontractor Payments	\$0
Total Non-Administrative 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
<b>TOTAL REPORTED EXPENSES</b>	<b>\$0.00</b>



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## **Step 10 – Preparer Certification (1 of 3)**

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The preparer must certify the accuracy of cost 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"><li>• I have completed the state-sponsored cost report training for this cost report.</li><li>• I have read the note below, the cover letter and all the instructions applicable to this cost report.</li><li>• 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.</li><li>• 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.</li><li>• 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.</li><li>• This cost report was prepared from the books and records of the contracted provider and/or its controlling entity.</li></ul>	
<p><b>Note:</b> 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 \_\_\_\_\_ of \_\_\_\_\_  
Day Month Year

\_\_\_\_\_  
Notary Signature

\_\_\_\_\_  
Notary Public, State of \_\_\_\_\_

\_\_\_\_\_  
Commission Expires \_\_\_\_\_



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# Step 11 – Entity Contact Certification (1 of 4)

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Once you have verified your information, *the cost 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 at [CostInformationPFD@hhs.texas.gov](mailto:CostInformationPFD@hhs.texas.gov) for assistance with getting the report re-opened.



# 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](mailto: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.

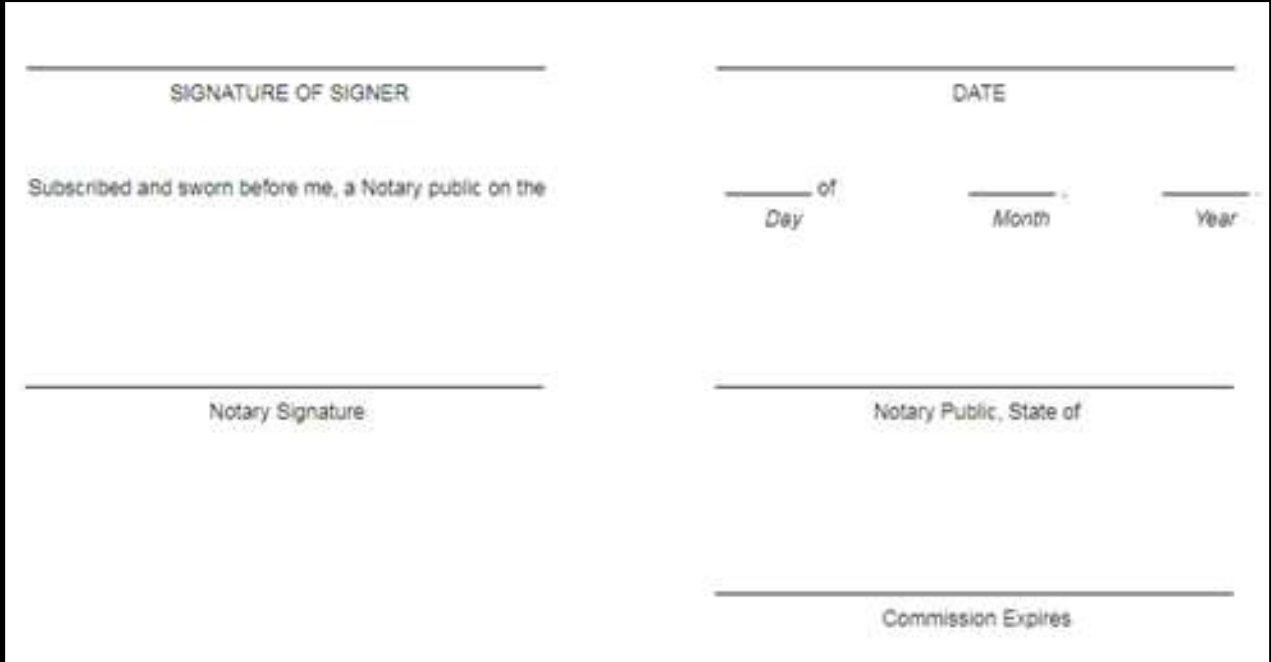
SIGNER IDENTIFICATION	
Name of Contracted Provider: <input type="text"/>	
Printed/Typed Name of Signer: <input type="text"/>	Title of Signer: <input type="text"/>
Name of Business Entity: <input type="text"/>	
Address of Signer (street or P.O. Box, city, state, 9-digit zip): <input type="text"/>	
Phone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



# 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



A notary public form for Entity Contact Certification. The form is white with black text and lines. It contains the following fields and text:

- SIGNATURE OF SIGNER**: A horizontal line for the signature.
- DATE**: A horizontal line for the date.
- Subscribed and sworn before me, a Notary public on the**: Text followed by a horizontal line.
- Day**: A horizontal line for the day.
- of**: Text between the day and month lines.
- Month**: A horizontal line for the month.
- Year**: A horizontal line for the year.
- Notary Signature**: A horizontal line for the notary's signature.
- Notary Public, State of**: A horizontal line for the notary's name and state.
- Commission Expires**: A horizontal line for the commission expiration date.

# 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
<b>John Smith</b> <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> )	



# Step 12 – Provider Adjustments Report (1 of 2)

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A report is emailed by Fairbanks to the provider. This step 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 2)

Report Shows:

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



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## Step 13 – Agree/Disagree (1 of 2)

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- 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 two new options, and they are:

- I agree
- 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 (THHSC) to proceed with finalizing my cost report. I understand that once I have agreed in the Step 12 report.

## 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 intend to dispute those items by requesting an informal review in accordance with Title 1 Texas Administrative Code. Instructions will appear on the next screen detailing mandatory actions necessary to request an informal review. You must complete these mandatory actions prior to the review period expiration date of June 17, 2022. Failure to complete these actions will result in the reconciliation amount listed in Step 12.



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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.

- Upload Informal Review documents
- **All uploaded expense documentation must be in a spreadsheet and system-generated (if possible)**
- 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 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 those 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)(4) 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.



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# 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.
- 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](#)

# Step 14 – Informal Review (1 of 2)

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
<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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
<b>Total</b>	<b>\$1,114.00</b>	<b>\$0.00</b>	<b>\$1,114.00</b>

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.



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# 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
<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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
<b>Total</b>	<b>\$1,114.00</b>	<b>\$0.00</b>	<b>\$1,114.00</b>

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 30<sup>th</sup>**  
unless indicated otherwise.**

# PFD Contact Information



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## For Assistance With

## Telephone

## Email

Cost or accountability report completion, instructions, informal reviews, or general guidance

(737) 867-7817

[PFD-LTSS@hhs.texas.gov](mailto:PFD-LTSS@hhs.texas.gov)

Cost or accountability report excusals

(737) 867-7812

[CostinformationPFD@hhs.texas.gov](mailto:CostinformationPFD@hhs.texas.gov)

Cost report requests and submission or STAIRS technical assistance

(737) 867-7812

[CostinformationPFD@hhs.texas.gov](mailto:CostinformationPFD@hhs.texas.gov)





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# Question and Answer (Q&A) Session

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# Thank you

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HHSC PFD LTSS