TEXAS
Health and Human Services

2025 STAIRS Cost Report Training

State of Texas Automated Information & Reporting System (STAIRS)

HHSC PFD LTSS Center for Information and Training

Deaf-Blind Multiple Disabilities (DBMD)

2024 and 2025 Accountability Report

How to Download Training Materials

- Visit the Health and Human Services Commission (HHSC) Provider Finance Department (PFD) website at: https://pfd.hhs.texas.gov/long-term-services-supports/cost-report-training

- Click on Program Instructions, PowerPoint, or Other Resources.

- Download the resource.

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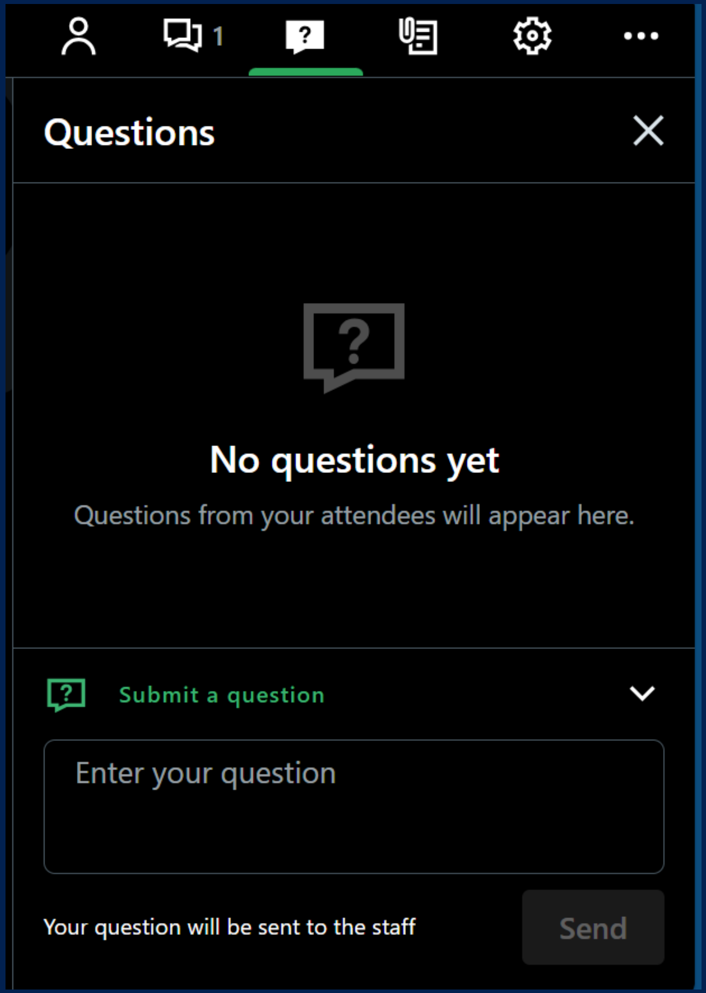
How to Ask a Question

1. Click on the icon with a question mark.

2. Type your question in the questions box.

3. Click **Send**.



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Training Completion

To receive credit and complete the Cost or Accountability Report, you must register and attend the full duration of the webinar.

Credit will be given approximately ten business days following this training.

Preparers will only be granted access after the Provider (Entity or Financial Contact) assigns the Preparer in STAIRS.

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Objective

To complete a STAIRS Accountability Report

What’s New

- No new changes since the prior year’s report.

Texas Health and Human Services

Reporting Units of Service

- When reporting Units of Service, providers should report **paid units of service** according to the billing increment established by HHSC.
- Please follow the Crosswalk / Billing Reference with associated bill codes available on the HHSC Provider Finance website under "Cost Report Crosswalk, Bill Codes, and Modifiers".
- Units of service delivered and unpaid must be reported as non-reimbursed units.

Reporting Units of Service (2 of 2)

- A record of Fee for Service (FFS) **paid** claims can be obtained at the Texas Medicaid & Healthcare Partnership (TMHP). For more information, refer to the LTC TexMed Connect User Guide.

Supporting Documentation (1 of 2)

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 that providers may be required to submit reports to local or federal jurisdictions based on funds received. **Do not** provide the State with a copy of these reports and/or any applicable support documentation for these reports.

Supporting Documentation (2 of 2)

- Supporting financial 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
- Items like organization charts and agreements can be uploaded in a Portable Document Format.

STAIRS (1 of 4)

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

New Entity Contacts will receive an email from Fairbanks LLC with the notification of access, login, and password to your address on file.

Fairbanks contact: info@fairbanksllc.com

For existing Entity Contacts, the login information remains the same.

STAIRS (2 of 4)

The Entity Contact will assign the Financial Contact and Preparer.

The Financial Contact can also assign the Preparer.

The Preparer will receive access to STAIRS once the Entity or Financial Contact has assigned a Preparer.

The Preparer is notified through email once an assignment has been made.

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STAIRS (3 of 4)

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 Related Parties

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STAIRS (4 of 4)

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
- Verification Summary and Certifications
- Agree/Disagree and Informal Review

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Roles and Definitions (1 of 3)

Provider – The individual or legal business entity contractually responsible for providing Medicaid services (i.e., the business component with which Medicaid contracts for providing the services to be reported in this cost report). Also known as a contracted provider.

The Provider is also the individual(s) designated as the Entity and Financial Contact listed in Step 1 regarding the STAIRS report.

Roles and Definitions (2 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 contract with which Medicaid contracts for the provision of the Medicaid services included in this report.

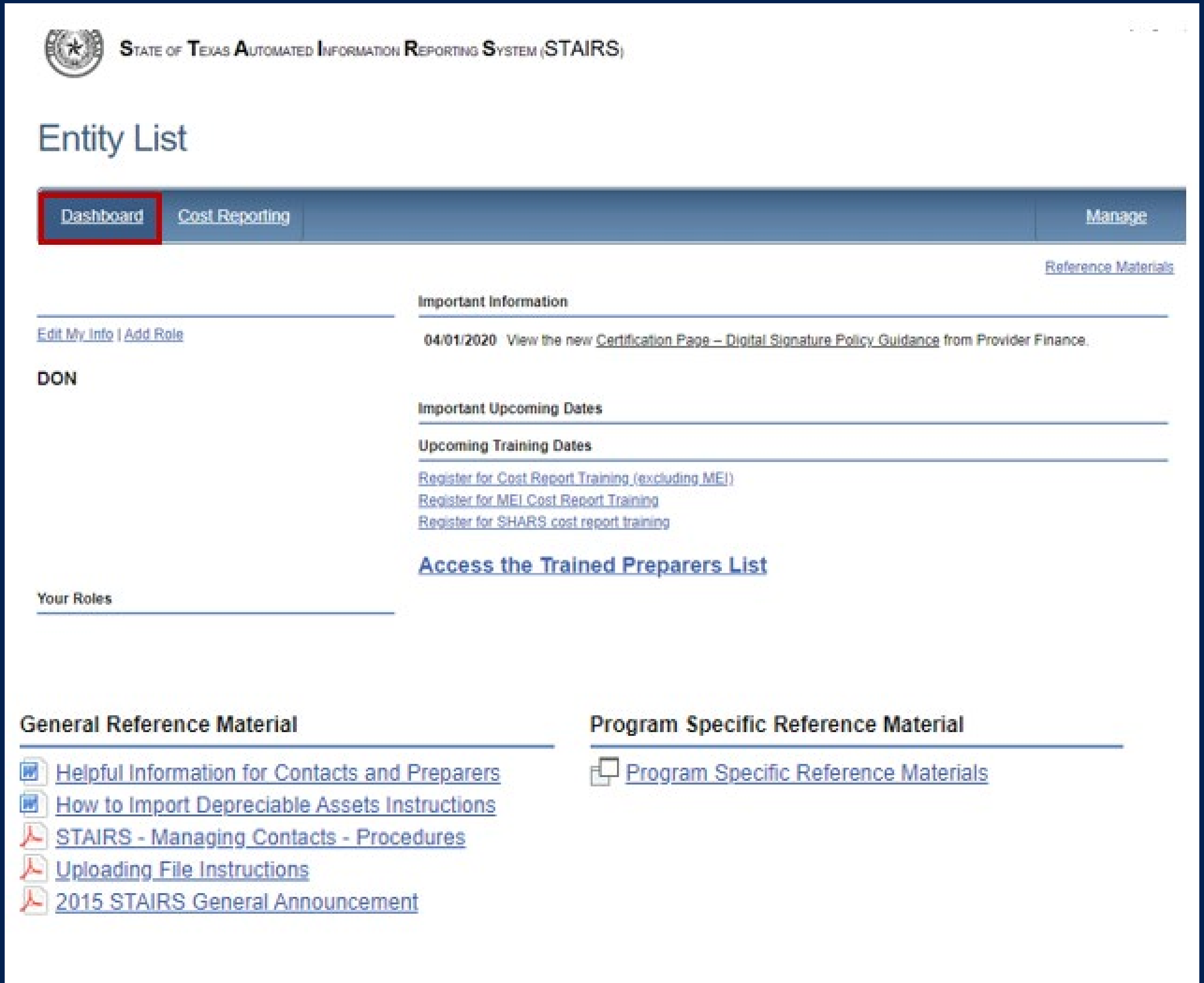
Roles and Definitions (3 of 3)

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

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

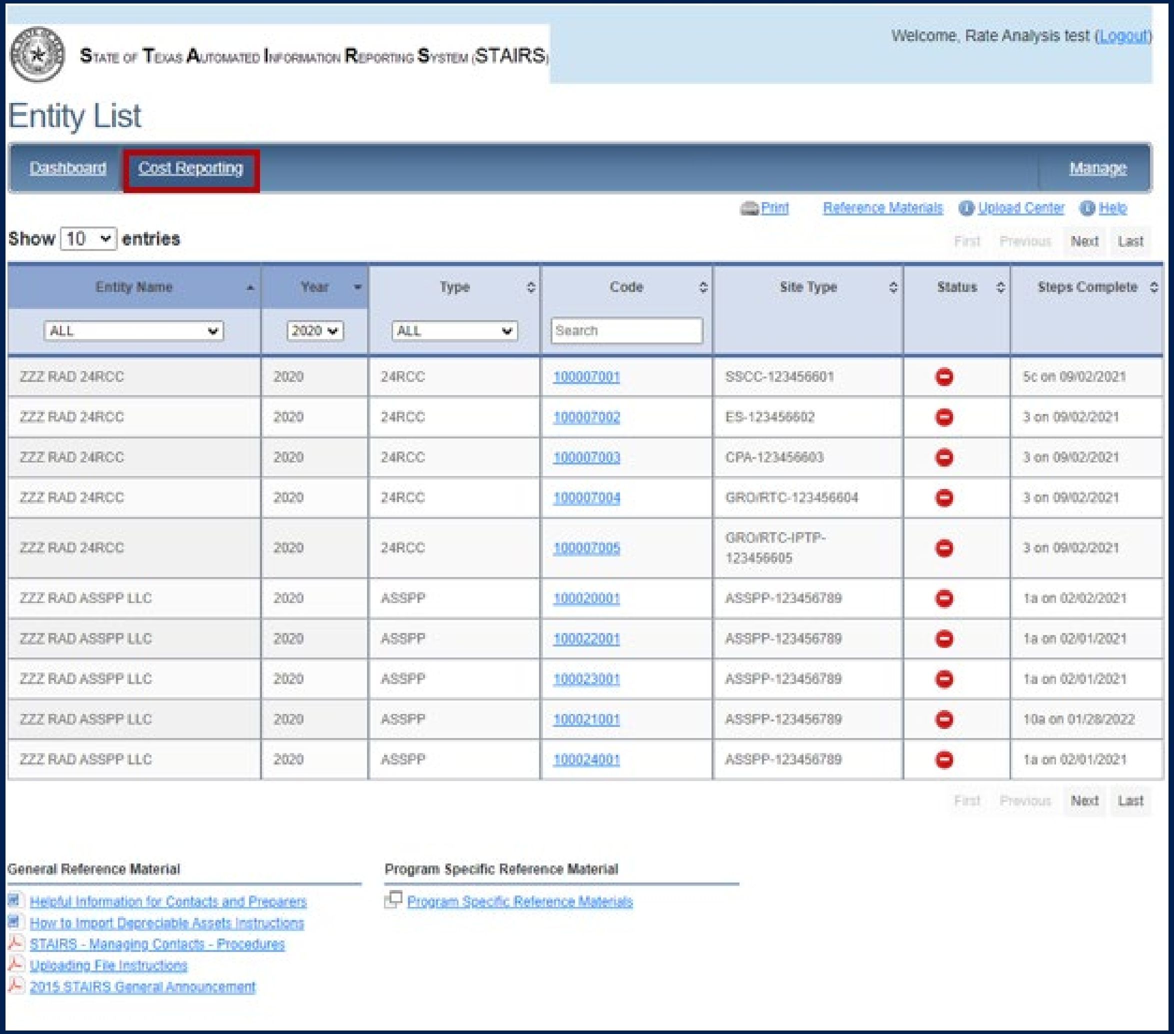
Preparer. This is the only role that can make entries into the cost report. They must sign the Methodology Certification and can not sign the Cost Report Certification.

User Interface - Dashboard



- 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
ALL	2020	ALL	Search			
ZZZ RAD 24RCC	2020	24RCC	100007001	SSCC-123456601		5c on 09/02/2021
ZZZ RAD 24RCC	2020	24RCC	100007002	ES-123456602		3 on 09/02/2021
ZZZ RAD 24RCC	2020	24RCC	100007003	CPA-123456603		3 on 09/02/2021
ZZZ RAD 24RCC	2020	24RCC	100007004	GRO/RTC-123456604		3 on 09/02/2021
ZZZ RAD 24RCC	2020	24RCC	100007005	GRO/RTC-IPTP-123456605		3 on 09/02/2021
ZZZ RAD ASSPP LLC	2020	ASSPP	100020001	ASSPP-123456789		1a on 02/02/2021
ZZZ RAD ASSPP LLC	2020	ASSPP	100022001	ASSPP-123456789		1a on 02/01/2021
ZZZ RAD ASSPP LLC	2020	ASSPP	100023001	ASSPP-123456789		1a on 02/01/2021
ZZZ RAD ASSPP LLC	2020	ASSPP	100021001	ASSPP-123456789		10a on 01/28/2022
ZZZ RAD ASSPP LLC	2020	ASSPP	100024001	ASSPP-123456789		1a on 02/01/2021

First Previous Next Last

General Reference Material

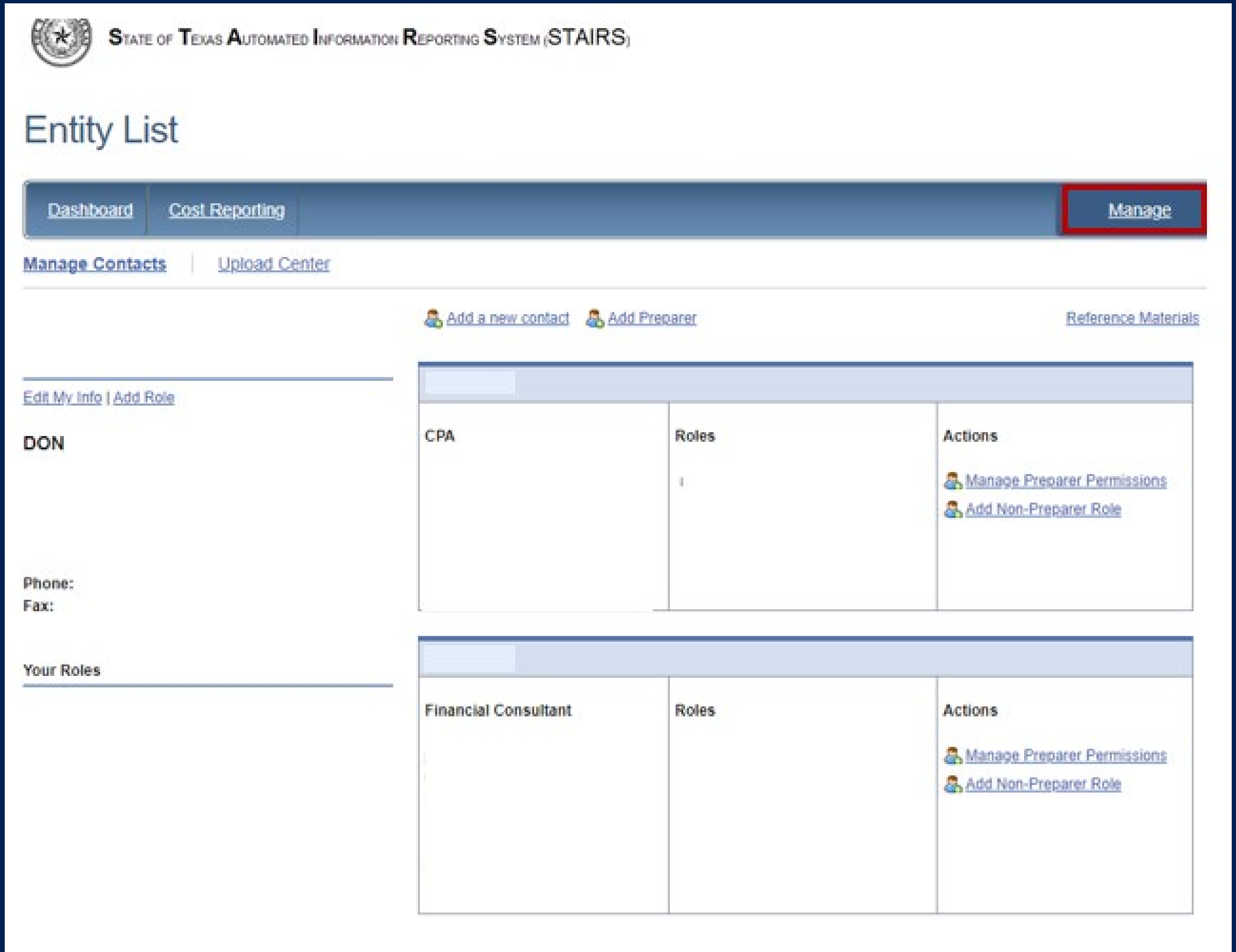
- Helpful Information for Contacts and Preparers
- How to Import Depreciable Assets Instructions
- STAIRS - Managing Contacts - Procedures
- Uploading File Instructions
- 2015 STAIRS General Announcement

Program Specific Reference Material

- Program Specific Reference Materials

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

User Interface – Manage (1 of 4)

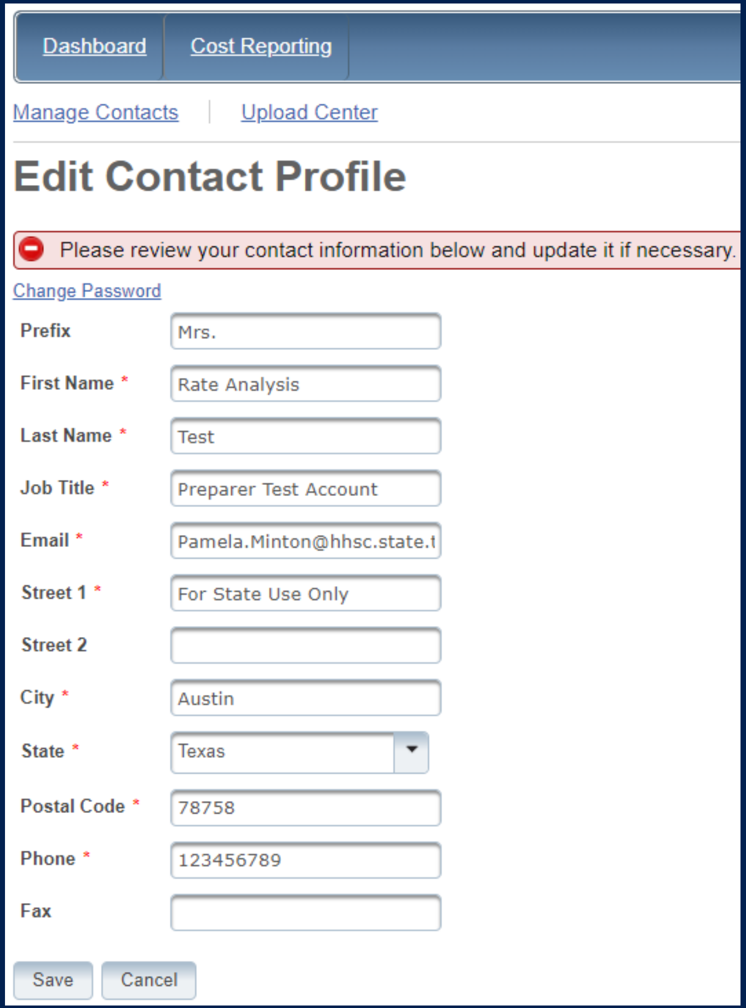


- Edit My Info
- Add Role
- Add a Contact
- Add a Preparer
- Upload Center

User Interface – Manage (2 of 4)

Edit my Info

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



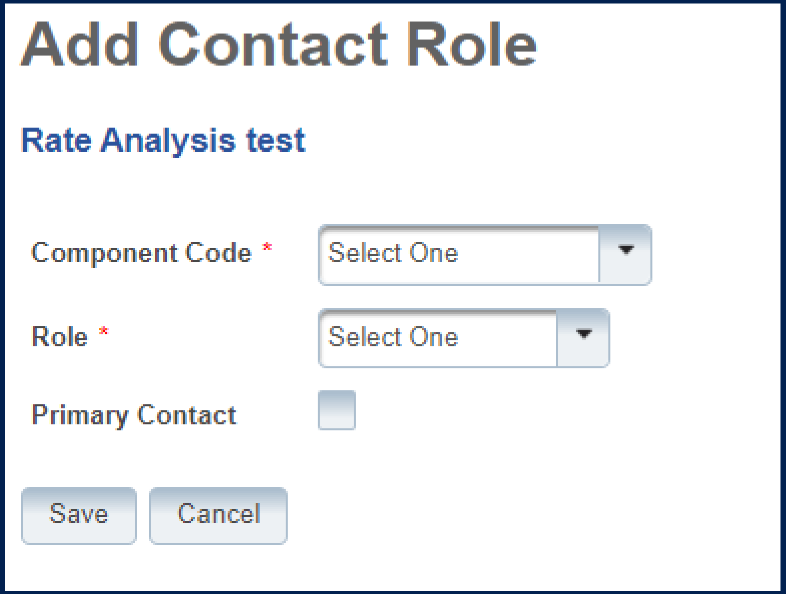
User Interface – Manage (3 of 4)

Add Role

From the Manage link, select Add Role.

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

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

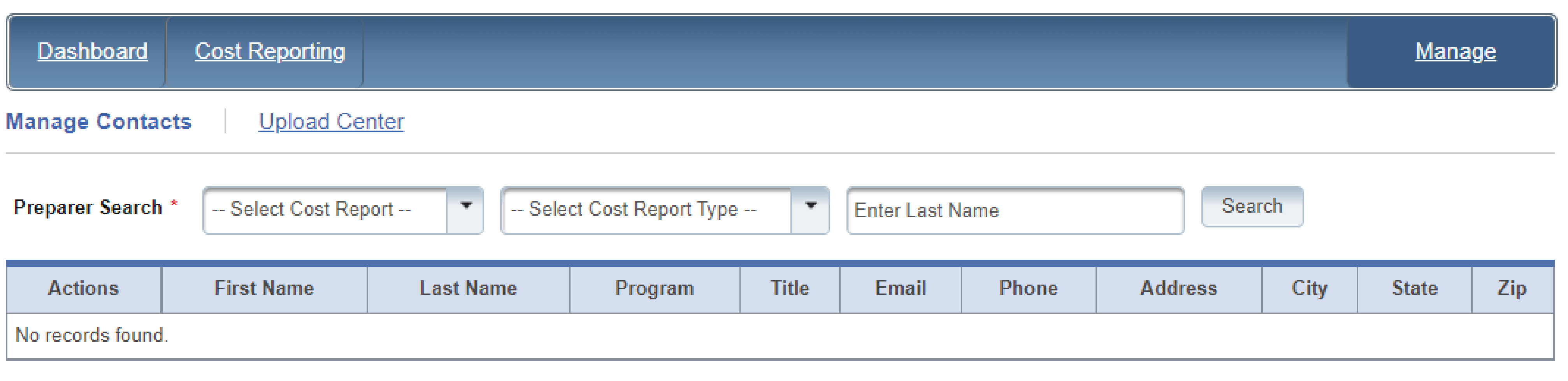


User Interface – Manage (4 of 4)

Add Preparer

From the Manage link, select Add Preparer.

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



Texas Health and Human Services

STAIRS

There are 13 Steps to complete an Accountability Report.

Step 1 – Combined Entity Identification (1 of 2)

Purpose

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

How does HHSC 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 – Combined Entity Identification (2 of 2)

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

Combined Entity Identification

Phone: 512-424-6500
Fax: 877-447-2839
Street Address: 4900 N. Lamar Blvd. , Austin, TX 78751
Mailing Address: 4900 N. Lamar Blvd. , Austin, TX 78751
View Information

Entity Contact Identification

Name: HHSC RAD
Job Title: HHSC RAD
Entity Name:
Email: RateAnalysisDept@hhsc.state.tx.us
Phone: 512-424-6500
Fax:
Mailing Address: 4900 N. Lamar Blvd. , Austin, TX 78751
View Information

Financial Contact

Name: HHSC RAD
Job Title:
Entity Name:
Email: RateAnalysisDept@hhsc.state.tx.us
Phone: 512-424-6500
Fax:
Mailing Address: 4900 N. Lamar Blvd. , Austin, TX 78751
View Information

Report Preparer Identification

Name: Ross Test
Job Title: 111
Entity Name: Director
Email: rtest@test.com
Phone: 123-456-7890
Fax:
Mailing Address: 99 S. Test Street , Austin, AL 78714
View Information

Location of Accounting Records that Support this Report

Primary Physical Address: 4900 N. Lamar Blvd. , Austin, TX 78751
View Information

Report Fairbanks or other HHSC Staff email as not Junk or Spam

- Add the sender's email address to your Contacts by opening an email from them and clicking "Add to contacts."
- In Outlook.com, right-click a message from the email address you want to whitelist and choose "Never Block Sender."
- In Office 365, you can whitelist an email address using mail flow rules or editing the anti-spam policy.

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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 Attendant Compensation Rate Enhancement program, then HHSC PFD will use combined expenses to determine compliance with spending requirements.

Step 2 – General Information (2 of 2)

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

Verify Aggregation.

Combined Entity Report Period Beginning (mm/dd/yyyy) *	08/01/2024
Combined Entity Report Period Ending (mm/dd/yyyy) *	05/01/2025

Does the provider request to aggregate by program those contracts held by this Combined Entity for the purpose of determining compliance with all spending requirement? Indicate below by applicable pro

CLASS DSA	
DAHS	
DBMD *	Select One
HCS/TxHmL	
ICF/IID	
NF	
PHC	
RC	

Step 3 – Contract Management

Purpose

Provide information about the combined entity's business components

How PFD uses the information

PFD uses this information in Step 3 during the report examination process.

Step 3a – Verify Contracts

State issue contracts are listed in Step 3A, such as HHSC 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

Active Entire Report Period?	Accountability Report Group Code	Contracting Entity Name	AR Type	Program	Site Type	Contract #	Contract Name	Enhancement Participation
Yes No	100011001	ZZZ RAD DBMD AR	DBMD-AR	DBMD	n/a	1000110011	ZZZ RAD DBMD AR	DBMD

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
	No		Other - provide explanation:Medicare		12345

Step 3c

Verify Business Component Summary

Contract Type	Report Group Code	Contracting Entity Name	AR Type
Requested	100011001	ZZZ RAD DBMD AR	DBMD-AR
Medicare	12345		Other - provide explanation - Medicare

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

Yes

No

Step 4 – General Information (1 of 3)

Purpose

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

How does HHCS PFD use this information?

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

Step 4 – General Information (2 of 3)

National Provider Identifier (NPI) #: Please contact HHSC at costinformationpfd@hhs.texas.gov if the provider believes this is not their current NPI number.	123
Type of Ownership of Contracting Entity	Proprietary (For Profit) Sole Proprietor Partnership Limited Partnership Limited Liability Company "S" Corporation Corporation
Contracted Provider Report Period Beginning (mm/dd/yyyy)	08/01/2024
Contracted Provider Report Period Ending (mm/dd/yyyy)	05/01/2025
Is provider a participant in Rate Enhancement for the entire reporting period for this accountability report group for DBMD 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?	---
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.	---
Upload an organizational chart. The organizational chart must include the employee name, position, and any related party information.	--- Select file
Were there any units of service during this cost reporting period?	---

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

Step 4 – General Information (3 of 3)

Public Health Emergency (PHE) Related Questions

This section is questions on how PHE affected your business.

This section is for informational purposes only.

Public Health Emergency Related Questions

Did the provider experience a change in costs/utilization directly related to a public health crisis that resulted in an issued state or federal emergency declaration (i.e. COVID-19)?	---
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.	---
Did the provider incur costs for a category(ies) that historically is not incurred when administrating/delivering this program/service?	---
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)?	---

Save | Save and Return | Cancel

Step 5. Units of Service and Revenue

Purpose

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

How does HHCS PFD 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 spending compliance in the Rate Enhancement program and during rate-setting calculations.

Step 5 - Overview

Step 5.a. – Attendant Units

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Step 5a – Attendant Units

Enter **paid** Units of Service for:

- Day Habilitation
- Residential Habilitation Transportation
- Intervener
- Chore
- Supported Employment
- Employment Assistance
- Community First Choice
- Individualized Skills and Socialization

Habilitation Services - Day

Service	Rate Period 1 08/01/2021 - 08/31/2021	Rate Period 2 09/01/2021 - 05/01/2022	Total Units	Revenue
Medicaid Units			.00	
Private Pay			.00	$
Non-Reimbursed Service			.00	
TOTAL Hab - Day Units	.00	.00	.00	$0

Habilitation Services - Less Than 24 Hours

Service	Rate Period 1 08/01/2021 - 08/31/2021	Rate Period 2 09/01/2021 - 05/01/2022	Total Units	Revenue
Medicaid Units			.00	
Private Pay			.00	$
Non-Reimbursed Service			.00	
TOTAL Hab - Under 24 Units	.00	.00	.00	$0

Intervener Services

Service	Rate Period 1 08/01/2021 - 08/31/2021	Rate Period 2 09/01/2021 - 05/01/2022	Total Units	Revenue
Medicaid Units			.00	
Private Pay			.00	$
Non-Reimbursed Service			.00	
TOTAL Intervener Units	.00	.00	.00	$0

Step 6 Wages & Compensation

Purpose

PFD uses this step is to collect wages, compensation, and benefits information for the contracted provider’s attendant staff.

How does HHSC PFD 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 spending compliance in the Attendant Compensation Rate Enhancement program and rate-setting calculations.

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Step 6 - Overview

Step 6a – General Information

Step 6b – Related Party

Step 6c – Attendant

Step 6a – General Information

Questions include:

- Does the provider have any related party wages and compensation?
  - Upload an organizational chart if answered No.
- Was the provider considered a large employer for the Affordable Care Act?

Does the provider have any Related-Party Wages and Compensation (Employee or Contractor) included in the Accountability Report? *	Yes No
Was the provider considered an applicable large employer for the purposes of the Affordable Care Act during the reporting period in Step 4? *	Yes 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

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

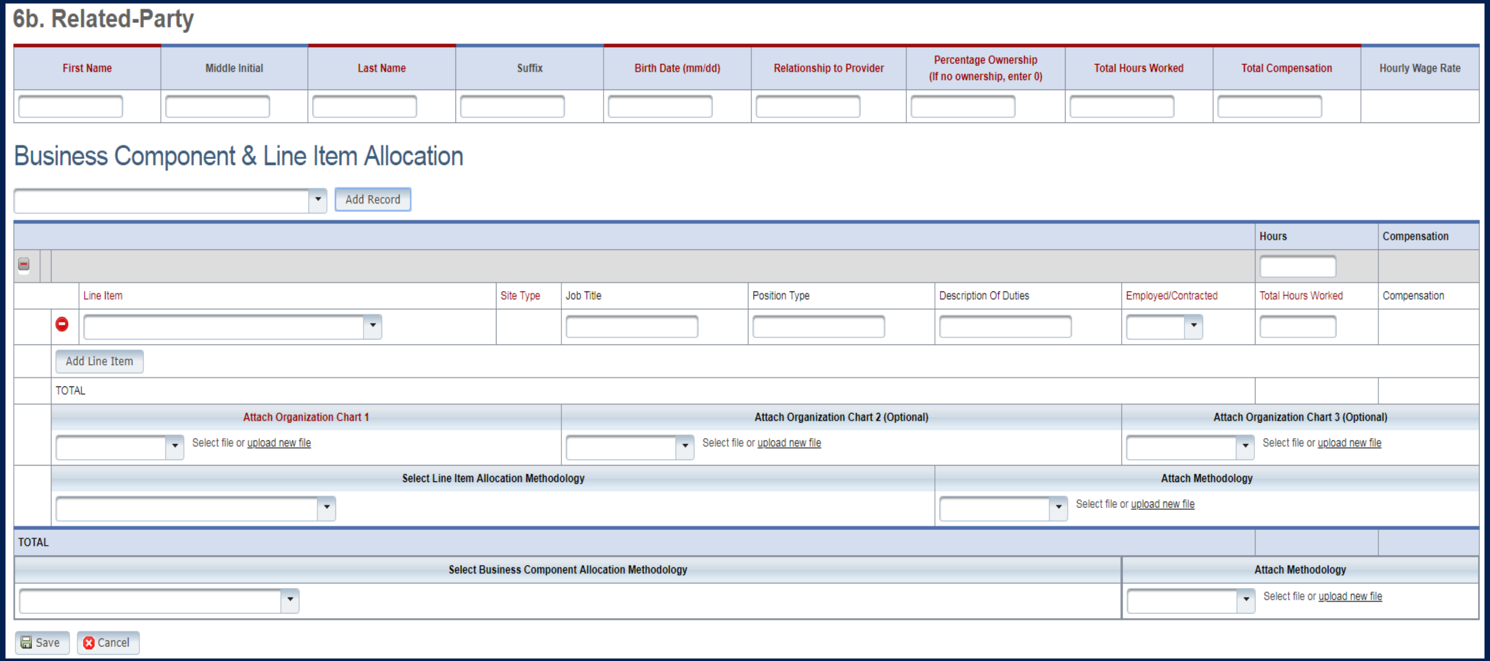
	First Name	Middle Initial	Last Name	Suffix	Birth Date (mm/dd)	Relationship to Provider	Percentage Ownership (If no ownership, enter 0)	Total Hours Worked	Total Compensation	Hourly Wage Rate	Is Allocation Complete
											✓

Save | Save and Return | Cancel | Add Record | Edit | Delete Record

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.



Step 6c – Attendant

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

	Non-Related Party								
Type	Staff Regular Hours	Staff Overtime Hours	Total Staff Hours	Staff Regular Wages	Staff Overtime Wages	Non-Hourly Compensation	Total Staff Wages	Total Contracted Hours	Total Contracted Payment
A			B				C	D	E
Habilitation Services - Day			0.00				$0		
Residential Habilitation Transportation Services			0.00				$0		
Intervener Services			0.00				$0		
Chore Services			0.00				$0		
Supported Employment Services			0.00				$0		
Employment Assistance Services			0.00				$0		
Community First Choice (CFC) PAS/HAB			0.00				$0		
Individualized Skills and Socialization			0.00				$0		
TOTAL	0.00	0.00	0.00	$0	$0	$0	$0	0.00	$0

Related Party									Related Party and Non-Related Party						
Staff Regular Hours	Staff Overtime Hours	Total Staff Hours	Staff Regular Wages	Staff Overtime Wages	Non-Hourly Compensation	Total Staff Wages	Total Contracted Hours	Total Contracted Payment	Employee Benefits/Insurance	Miles Traveled	Mileage Reimbursement	Total Compensation	Average Staff Rate	Average Contracted Rate	Average Mileage Reimbursement per mile
		F				G	H	I	J	K	L	M (C+E+G+I+J+L)	N [(C+G)/(B+F)]	O [(E+I)/(D+H)]	P (L/K)

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

Purpose

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

How does HHSC PFD use this information?

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

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

Report costs for all Attendant staff.

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?	Yes No
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)?	Yes No

Taxes and Workers' Compensation	Attendant
FICA and Medicare Payroll Taxes	
State and Federal Unemployment Taxes	
Workers' Compensation Premiums	
Workers' Compensation Paid Claims	

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

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

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

Step 9 – Preparer Verification Summary

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

Revenue Summary	
Total Private and Other Revenue	$0
TOTAL REVENUE	$0.00

Expense Summary	
Total Attendant Wages, Benefits and Mileage	$0
Total Payroll Taxes & Workers' Compensation (Not including Central Office)	$0
TOTAL REPORTED EXPENSES	$0.00

Step 10 – Preparer Certification (1 of 2)

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

You may be liable for civil and criminal penalties if the cost report is inaccurate.

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

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Step 10 – Preparer Certification (2 of 2)

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:

- 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.

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.

The Preparer Certification must be uploaded by the Preparer, using his/her own login information.

PREPARER IDENTIFICATION

Name of Contracted Provider:

Printed/Typed Name of Signer:

Title of Signer:

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.

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

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

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

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

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

Step 11 – Entity Contact Certification (3 of 4)

Identification information is prepopulated from the Entity in STAIRS.

SIGNER INDENTIFICATION

Name of Contracted Provider:

Printed/Typed Name of Signer:

Title of Signer:

Name of Business Entity:

Address of Signer (street or P.O. Box, city, state, 9-digit zip):

Phone Number (including area code):

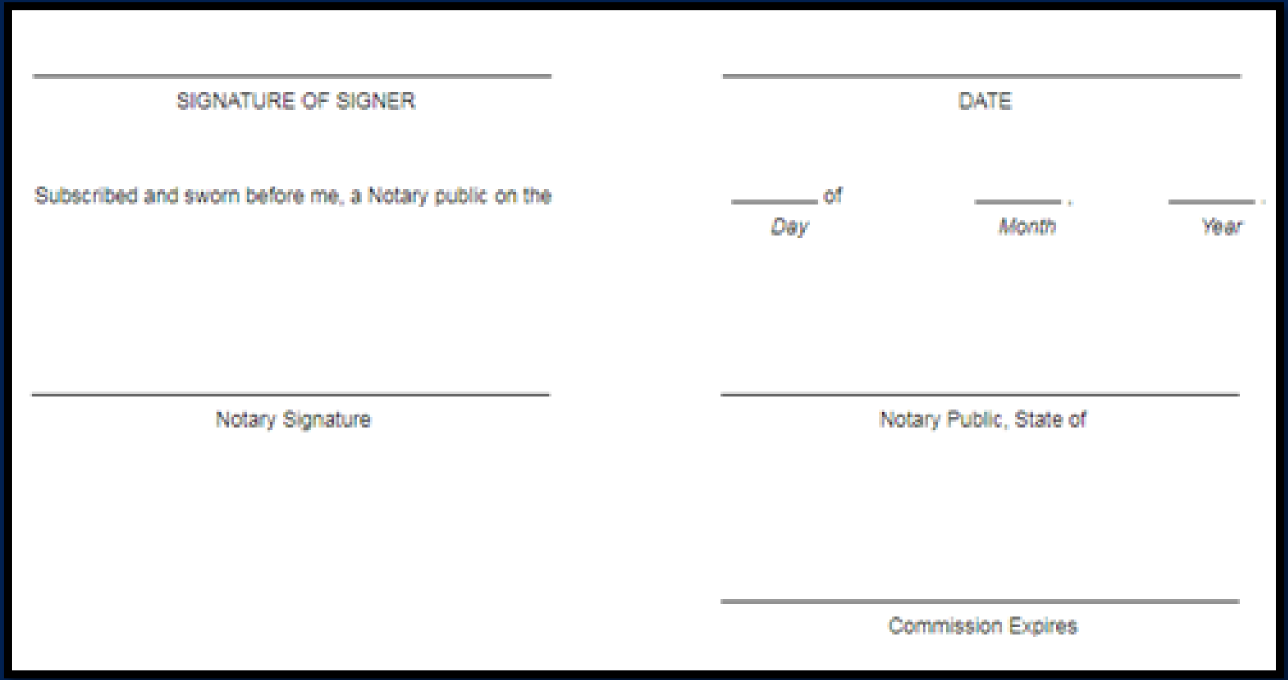
FAX Number (including area code):

Email:

Step 11 – Entity Contact Certification (4 of 4)

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

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



SIGNATURE OF SIGNER

DATE

Subscribed and sworn before me, a Notary public on the ____ of ____, ____.

Day Month Year

Notary Signature

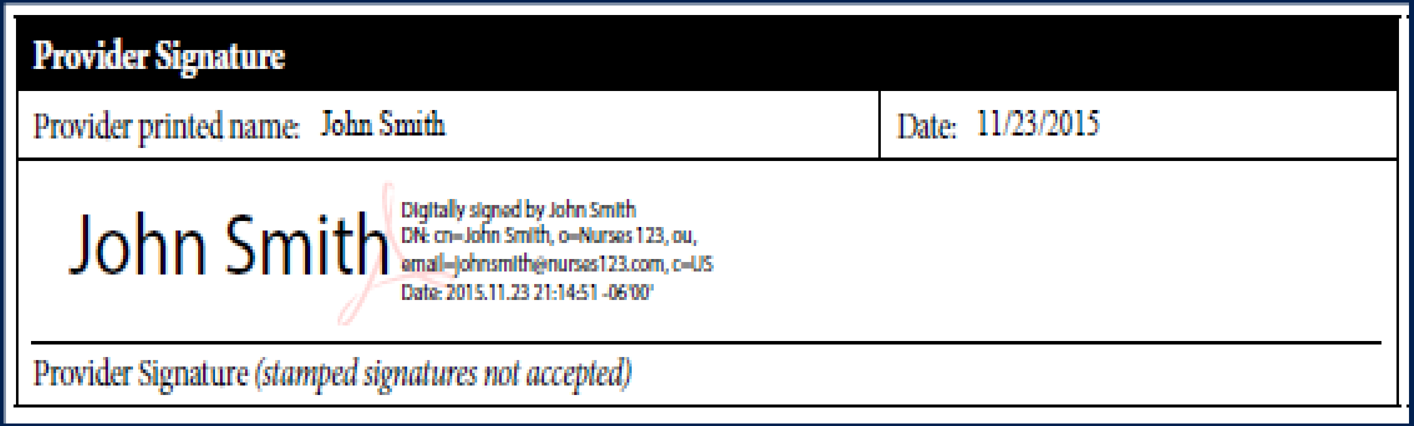
Notary Public, State of

Commission Expires

STAIRS – Digital Signatures

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

For more information regarding digital signatures, please visit our website at https://pfd.hhs.texas.gov/provider-finance-department-digital-signature-policy.



Provider Signature

Provider printed name: John Smith	Date: 11/23/2015

John Smith 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 *(stamped signatures not accepted)*

Financial Examination (1 of 3)

- HHSC conducts financial examinations of certified reports, in accordance with 1 TAC 355.106, to ensure all financial and statistical information reported in the cost reports conforms to all applicable rules and instructions.
- HHSC may contact the entity contact, financial contact, and cost report preparer to request clarification or supporting documentation.

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Financial Examination (2 of 3)

- Providers must furnish any reasonable documentation requested by HHSC within ten working days of the request or a later date as specified by HHSC, in accordance with 1 TAC 355.105.
- Adjustments during the financial examination process may either remove unallowable costs or include unreported or understated allowable costs based on supporting documentation or further provider clarification.

Financial Examination (3 of 3)

- Reports may be deemed unacceptable or unauditable, in accordance with 1 TAC 355.105.
- Providers are notified when this determination has been made and are granted 15 calendar days to correct the deficiencies and resubmit and certify the report.
- Failure to resubmit an acceptable corrected report by the due date is considered a contract violation and will result in the recommendation of a vendor hold.

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Step 12 – Provider Adjustments Report (1 of 3)

- Fairbanks emails the Provider an adjustment report. This allows the provider 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.
- Periodically check junk or spam emails from fairbanksllc.com or hhs.Texas.gov.

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Step 12 – Provider Adjustments Report (2 of 3)

Adjustment Report Shows:

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

Step 12 – Provider Adjustments Report (3 of 3)

This report shows the Recoupment Summary

Recoupment Summary

Edit Recoupment

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

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

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

Step 13 – Agree/Disagree (1 of 2)

- The provider may request an informal review or agree or disagree with adjustments.
- HHSC uses this information to start the informal review process or set the report to "Complete."
- If the Provider agrees with the adjustments, the report is set to complete.
- Failure to select "Agree" or "Disagree" within the 30-day review period will result in "Agreed by Default".

Step 13 – Agree / Disagree (2 of 2)

Step 13 has three options, and they are:

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

Step 13a – Request Informal Review

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

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

If you disagree with an adjustment or adjustments made to the Report, you may request an informal review in accordance with Title 1 Texas Administrative Code (TAC) §355.110.

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

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

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

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

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

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

Request Informal Review Extension: I am requesting a 15 calendar day extension of the 30 day deadline to submit an informal review request in accordance with 1 TAC §355.110(c)(1)(A) and as submitted no later than three days before th
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 §355.110(d), an administrative hearing regardin
informal review.

Step 13b – Agree with a Payment Plan

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

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 pl

- 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
Payment plan requests 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

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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. 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 (IR)

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

Summary Table

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

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

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

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

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

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Step 14 – IR Payment Plans (1 of 5)

- HHSC PFD must receive your written request for a payment plan by hand delivery, U.S. mail, special mail delivery, or email (faxes will not be accepted).
- A payment plan request must be received before the "Review Period Expires" date.

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Step 14 – IR Payment Plans (2 of 5)

- A payment plan request not received by the deadline will not be accepted.
- A payment plan request post-marked before the stated deadline but received after the due date will not be accepted.

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Step 14 – IR Payment Plans (3 of 5)

The request letter must be:

- printed on the contracted provider's letterhead.
- signed by an individual legally responsible for the conduct of the contracted provider.
- scanned if emailing.

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Step 14 – IR Payment Plans (4 of 5)

Send written requests to:

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

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Step 14 – IR Payment Plans (5 of 5)

Special Delivery:

Texas Health and Human Services Commission
Provider Finance Department
MC H-400
North Austin Complex Building
4601 Guadalupe St.
Austin, TX 78751

Email:

PFD-LTSS@hhs.texas.gov

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Formal Appeal

A provider that disagrees with the results of an informal review may file for a formal appeal within 15 days of the Informal Review Notification.

Mail to:

The HHSC Appeals Division

Mail Code W-613

P.O. Box 149030

Austin, TX 78714-9030

Rule 355.110 – Informal Reviews and Formal Appeals

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Communication Expectations

- Communication between HHSC staff and entity contacts, financial contracts, and cost report preparers may occur at various steps within the cost report process.
- These communications can be difficult, often requiring technical and detailed information.
- HHSC does not condone written or verbal communication that is unprofessional, inappropriate, or aggressive.
- HHSC staff may not continue communications and may revoke permission to the cost reporting system.
- Providers should contact the HHSC staff member’s immediate supervisor with concerns.

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Due Date

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All Reports are due April 30th unless indicated otherwise

PFD Contact Information

For Assistance With	Telephone	E-mail
Report completion, instructions, informal reviews, or general guidance	(737) 867-7817	PFD-LTSS@hhs.texas.gov
Report Excusals	N/A	PFD-LTSS@hhs.texas.gov
Report Extensions	N/A	Provider Finance Department- LTSS Cost Report Extension Request Survey
Report requests and submission or STAIRS technical assistance	N/A	CostInformationPFD@hhs.texas.gov

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Thank you!

Questions? Email

PFD-LTSS@hhs.Texas.gov