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# 2025 STAIRS Cost Report Training

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

HHSC PFD LTSS, Center for Information and Training



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# HCS/TxHmL & ICF/IID

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**2024 Cost Report and 2025 Accountability  
Report**

# How to Download Training Materials

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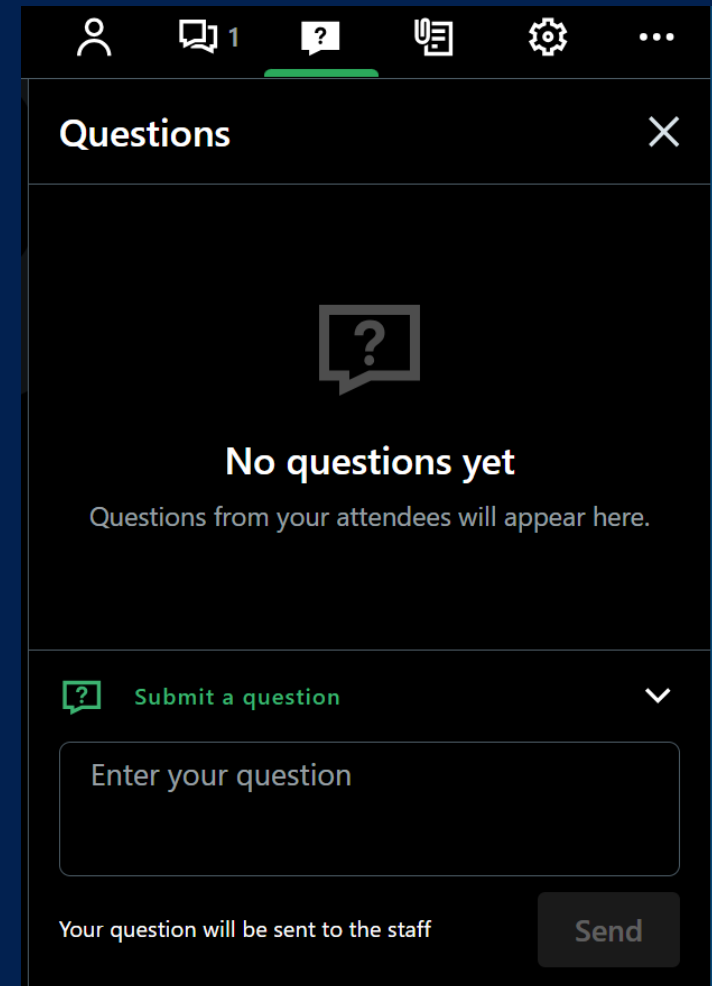
- Visit the Health and Human Services Commission (HHSC) Provider Finance Department (PFD) website at:  
<https://pfd.hhs.texas.gov/long-term-services-supports/cost-report-training>
- Click on Program Instructions, PowerPoint, or Other Resources.
- Download the resource.



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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**.



# Training Completion

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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 Cost or  
Accountability Report**

## What's New (1 of 3)

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- HCS Step 5.b. –Units of Service and Revenue
  - Added a new table for Individualized Skills and Socialization – On-Site
- HCS Step 6.e. – Administrative and Operations Personnel
  - Added a new staff type for Service Coordination and Case Management Staff



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## What's New (2 of 3)

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



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## What's New (3 of 3)

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



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# Reporting Units of Service



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- 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.



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## 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 or any applicable support documentation for these reports.



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# 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.



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## STAIRS (1 of 4)

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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](mailto:info@fairbanksllc.com)

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



## STAIRS (2 of 4)

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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)

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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 (4 of 4)

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## Organization of the Cost Report

### Reporting Categories

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



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# 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.



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

**Financial Contact** 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.



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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



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# 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="#">100007001</a>	SSCC-123456601	⊖	5c on 09/02/2021
ZZZ RAD 24RCC	2020	24RCC	<a href="#">100007002</a>	ES-123456602	⊖	3 on 09/02/2021
ZZZ RAD 24RCC	2020	24RCC	<a href="#">100007003</a>	CPA-123456603	⊖	3 on 09/02/2021
ZZZ RAD 24RCC	2020	24RCC	<a href="#">100007004</a>	GRO/RTC-123456604	⊖	3 on 09/02/2021
ZZZ RAD 24RCC	2020	24RCC	<a href="#">100007005</a>	GRO/RTC-IPTP-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 Program Specific Reference Material

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

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



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# User Interface – Manage (1 of 4)

STATE OF TEXAS AUTOMATED INFORMATION REPORTING SYSTEM (STAIRS)

## Entity List

Dashboard Cost Reporting **Manage**

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

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

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

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

Phone:  
Fax:

Financial Consultant	Roles	Actions
Your Roles		<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 4)



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## 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 at the top of the form reads: "Please review your contact information below and update it if necessary." Below the banner is a link for "Change Password". The form contains several input fields: "Prefix" (Mrs.), "First Name \*" (Rate Analysis), "Last Name \*" (Test), "Job Title \*" (Preparer Test Account), "Email \*" (Pamela.Minton@hhsc.state.t), "Street 1 \*" (For State Use Only), "Street 2" (empty), "City \*" (Austin), "State \*" (Texas), "Postal Code \*" (78758), "Phone \*" (123456789), and "Fax" (empty). At the bottom of the form are "Save" and "Cancel" buttons.



# User Interface – Manage (3 of 4)



## Add Role

From the Manage link, select Add Role.

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

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

The screenshot shows a web form titled "Add Contact Role" for a "Rate Analysis test". It contains three input fields: "Component Code" with a dropdown menu showing "Select One", "Role" with a dropdown menu showing "Select One", and "Primary Contact" with a checkbox. At the bottom are "Save" and "Cancel" buttons.

**Add Contact Role**

Rate Analysis test

Component Code \*

Role \*

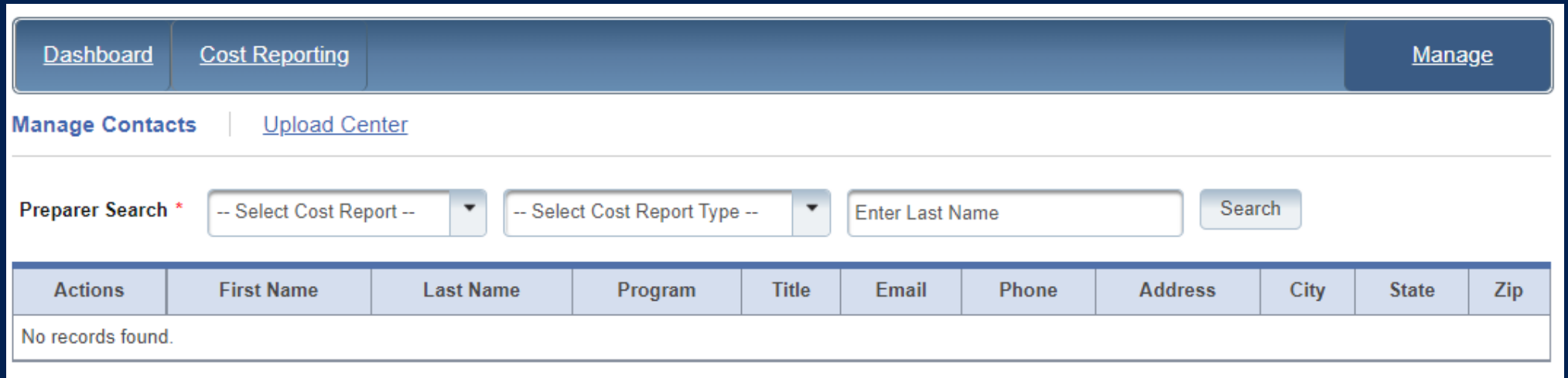
Primary Contact

# User Interface – Manage (4 of 4)

## Add Preparer

From the Manage link, select Add Preparer.

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



The screenshot shows a web application interface with a navigation bar at the top containing 'Dashboard', 'Cost Reporting', and 'Manage' (highlighted). Below the navigation bar are links for 'Manage Contacts' and 'Upload Center'. A search section titled 'Preparer Search \*' includes two dropdown menus for 'Cost Report' and 'Cost Report Type', a text input field for 'Enter Last Name', and a 'Search' button. Below the search section is a table with columns: Actions, First Name, Last Name, Program, Title, Email, Phone, Address, City, State, and Zip. The table currently displays 'No records found.'

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**

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.



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

### 1. Combined Entity Identification

Please enter and verify the information below

<b>Combined Entity Identification</b>	<b>Entity Contact Identification</b>
Phone: 512-424-6500 Fax: 512-123-4567 Street Address: 4900 N. Lamar Blvd. , Austin, TX 78751 Mailing Address: 4900 N. Lamar Blvd. , Austin, TX 78751 <a href="#">View Information</a>	Name: Pam Mintonzzz Job Title: Test Job Title Entity Name: ZZZ RAD DAHS Email: Pamela.Minton@hpsc.state.tx.us Phone: 512-424-6500 Fax: 512-123-4567 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@hpsc.state.tx.us Phone: 512-424-6500 Fax: Mailing Address: 4900 N. Lamar Blvd. , Austin, TX 78751 <a href="#">Edit Information</a>	Name: Job Title: Entity Name: Email: Phone: Fax: Mailing Address: . . . <a href="#">Edit Information</a>

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

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- 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)

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### 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 does HHSC PFD use the information?

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



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

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

Verify Aggregation.

Combined Entity Report Period Beginning (mm/dd/yyyy) *	01/01/2024
Combined Entity Report Period Ending (mm/dd/yyyy) *	12/31/2024
When reporting Facility and Operations expenses would the provider like to report depreciable assets on step 8e at the summary level? NOTE: By selecting Yes any previous year depreciable asset data will be deleted upon submission of the report.	
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 program. <u>If there is only one contract in the system, select Yes.</u>	
CLASS DSA	
DAHS	
DBMD	
HCS/TxHmL *	Select One ▼
ICF/IID *	Select One ▼
NF	
PHC	
RC	



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# Step 3 – Contract Management

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## Purpose

Provides information about the combined entity's business components.

## How does HHSC PFD use this information?

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



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# Step 3a – Verify Contracts

State-issued contracts are listed in Step 3A, such as HHSC contracts.

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	Enhancement Participation	Note
<input checked="" type="radio"/> Yes <input type="radio"/> No	ZZZZ	ZZZ RAD IDD	ICF/IID	ICF - Large ICF - Medium ICF - Small	large medium small	0000I0ZZZ 0000I0ZZZ 0000I0ZZZ	ZZZ RAD IDD ZZZ RAD IDD ZZZ RAD IDD	DH, Residential DH, Residential DH, Residential	<input type="text"/>
<input checked="" type="radio"/> Yes <input type="radio"/> No	ZZZZ	ZZZ RAD IDD	HCS/TxHmL	HCS/TxHmL	n/a	0000H0ZZZ	ZZZ RAD IDD	DH, Non-DH	<input type="text"/>



# Step 3b – Enter Other Business Components

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



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<input type="checkbox"/>	Active Entire Reporting Period	Contract Type	Service Type	Contracting Entity Name	Contract #/ Provider Identification	Added By	Note
<input checked="" type="checkbox"/>	Yes	DSHS	Ambulatory Surgical Center		123456789	HHSC RAD	none
<input checked="" type="checkbox"/>	Yes	Other	Other - provide explanation:Pizza Restaurant		Franceisee #12	HHSC RAD	
<input checked="" type="checkbox"/>	Yes	Medicare	Other - provide explanation:A great service		123456789	HHSC RAD	Lubbock
<input checked="" type="checkbox"/>	Yes	Medicare	Other - provide explanation:A Great Service		987654321	HHSC RAD	Austin
<input checked="" type="checkbox"/>	No	HHSC	Other - provide explanation:Only for two months		HCS 8CD001	HHSC RAD	Only active for two months
<input checked="" type="checkbox"/>	Yes	Other	Other - provide explanation:Pizza Place		1234567	HHSC RAD	

# Step 3c

## Verify Business Component Summary



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Contract Type	Report Group Code	Contracting Entity Name	CR Type	Site Type
Requested	ZZZZ	ZZZ RAD IDD	ICF/IID	large, medium, small
Requested	ZZZZ	ZZZ RAD IDD	HCS/TxHmL	
DSHS	123456789		Ambulatory Surgical Center	
Other	Franceisee #12		Other - provide explanation - Pizza Restaurant	
Medicare	123456789		Other - provide explanation - A great service	
Medicare	987854321		Other - provide explanation - A Great Service	
HHSC	HCS 8CD001		Other - provide explanation - Only for two months	
Other	1234567		Other - provide explanation - Pizza Place	

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)

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### Purpose

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

### How does HHSC 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.



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# Step 4 – General Information (2 of 3)



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National Provider Identifier (NPI) #: Please contact HHSC at <a href="mailto:costinformationofd@hhs.texas.gov">costinformationofd@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
Contracted Provider Report Period Beginning (mm/dd/yyyy)	01/01/2024
Contracted Provider Report Period Ending (mm/dd/yyyy)	12/31/2024
Is provider a participant in Rate Enhancement for the entire reporting period for this cost report group for HCS/TxHmL Individualized Skills and Socialization services?	Yes
Is provider a participant in Rate Enhancement for the entire reporting period for this cost report group for HCS/TxHmL Non Individualized Skills and Socialization services?	Yes
Is provider a participant in Rate Enhancement for the entire reporting period for this cost report group for HCS/TxHmL Residential services?	No
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="text"/>
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="text"/>
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="text"/>
Is the provider reporting Central Office expenses in this Cost Report?	<input type="text"/>
Is the provider reporting any allocated Non-Central Office Program Administration expenses?	<input type="text"/>
Upload an organizational chart. The organizational chart must include the employee name, position, related party information: Please attach the Organizational Chart	<input type="text"/> Select f
Did the provider evacuate a facility due to a natural disaster that resulted in an issued state or federal emergency declaration (i.e. Hurricane)?	<input type="text"/>
Did the provider accept evacuees from a natural disaster that resulted in an issued state or federal emergency declaration (i.e. Hurricane) that did not become permanent residents in the facility?	<input type="text"/>

- 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)



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## Public Health Emergency (PHE) Related Questions

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

This section is for informational purposes only.

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

# Step 5 – Units of Service & Revenue

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## Purpose

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

## How does HHSC 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.



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# Step 5 - Units of Service & Revenue - HCS

Step 5.a. – General Information

Step 5.b. – HCS Units of Service and Revenue

Step 5.c. – TxHmL Units of Service and Revenue

Step 5.d. – Other Revenue



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# Step 5a – General Information (HCS)

- Report the Room and Board Revenue for the entire reporting period.
- Report the Requisition Fee Revenue for HCS and TxHmL for the entire reporting period.

HCS Room and Board Revenue for Entire Reporting Period

Requisition Fee Revenue for HCS and TxHmL for Entire Reporting Period



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# Step 5b – HCS Units of Service & Revenue

## (1 of 2)

The first table is for Units of Service for the level of need care (LON).

The second table is for Units of Service, not LON specific.

Units of Service				
Service	Rate Period 2 01/01/2021 - 06/30/2021	Rate Period 3 09/01/2021 - 12/31/2021	Total Medicaid	Non-Medicaid Revenues
Supervised Living LON 1			0.00	
Supervised Living LON 5			0.00	
Supervised Living LON 8			0.00	
Supervised Living LON 9			0.00	
Supervised Living Private Pay			0.00	
Supervised Living Non-Reimbursed Service			0.00	
Residential Support Services LON 1			0.00	
Residential Support Services LON 5			0.00	
Residential Support Services LON 8			0.00	
Residential Support Services LON 9			0.00	
Residential Support Services Private Pay			0.00	
Residential Support Services Non-Reimbursed Service			0.00	
Day Habilitation LON 1			0.00	
Day Habilitation LON 5			0.00	
Day Habilitation LON 8			0.00	
Day Habilitation LON 9			0.00	
Day Habilitation Private Pay			0.00	
Day Habilitation Non-Reimbursed Service			0.00	
Host Home Companion Care LON 1			0.00	
Host Home Companion Care LON 5			0.00	
Host Home Companion Care LON 8			0.00	
Host Home Companion Care LON 9			0.00	
Host Home Companion Care Private Pay			0.00	
Host Home Companion Care Non-Reimbursed Service			0.00	
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



# Step 5b – HCS Units of Service & Revenue

## (2 of 2)



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- Enter **paid** units of service per rate period, paid by HHSC or a private payor source.
- For private pay units, please enter the revenue received.
- Units of service delivered and not reimbursed by any payor source should be entered under Non-Reimbursed.

# Step 5c – TxHmL Units of Service & Revenue

- Enter units of service per rate period, paid by HHSC or private payor source.
- For private pay units, please enter in revenue received.
- Units of service that were delivered and not reimbursed by any payor source should be entered under Non-Reimbursed.

Units of Service				
Service	Rate Period 2 01/01/2021 - 08/31/2021	Rate Period 3 09/01/2021 - 12/31/2021	Total Medicaid	Non-Medicaid Revenues
Day Habilitation	<input type="text"/>	<input type="text"/>		
Day Habilitation Private Pay	<input type="text"/>	<input type="text"/>		<input type="text"/>
Day Habilitation Non-Reimbursed Service	<input type="text"/>	<input type="text"/>		
Community Support Services Transportation	<input type="text"/>	<input type="text"/>		
Community Support Services Transportation Private Pay	<input type="text"/>	<input type="text"/>		<input type="text"/>
Community Support Services Transportation Non-Reimbursed Service	<input type="text"/>	<input type="text"/>		
CFC PAS/HAB	<input type="text"/>	<input type="text"/>		
CFC PAS/HAB Private Pay	<input type="text"/>	<input type="text"/>		<input type="text"/>
CFC PAS/HAB Non-Reimbursed Service	<input type="text"/>	<input type="text"/>		
Respite	<input type="text"/>	<input type="text"/>		
Respite Private Pay	<input type="text"/>	<input type="text"/>		<input type="text"/>
Respite Non-Reimbursed Service	<input type="text"/>	<input type="text"/>		



# Step 5d – Other Revenue – HCS

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

Offset revenue from Public Grants.

Do not offset revenue from Private Funds

Do you have any other revenue not reported in the various Step 5 sub steps?		Yes
<hr/>		
Type		Revenue
Unrestricted Gifts, Grants, and Income from Endowments from Private Sources		<input type="text"/>
Grants and Contracts from Federal, State, and Local Government Sources		<input type="text"/>
TOTAL		0.00
Does any of your Federal, State, and Local Government revenue offset costs reported elsewhere in this report?		...



# Step 5 – Units of Service & Revenue – ICF

Step 5.a. – Days of Service and Revenue Entry

Step 5.b. – Other Revenue



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# Step 5a – ICF Days of Service & Revenue

## (1 of 2)

Report Days of Service for the small, medium, or large facility per rate period, per level of need.



Units of Service				
Service	Rate Period 2 01/01/2021 - 08/31/2021	Rate Period 3 09/01/2021 - 12/31/2021	Total Medicaid	Non-Medicaid Revenues
Small Facility LON 1	<input type="text"/>	<input type="text"/>	0	
Small Facility LON 5	<input type="text"/>	<input type="text"/>	0	
Small Facility LON 8	<input type="text"/>	<input type="text"/>	0	
Small Facility LON 6	<input type="text"/>	<input type="text"/>	0	
Small Facility LON 9	<input type="text"/>	<input type="text"/>	0	
Small Facility Non Medicaid	<input type="text"/>	<input type="text"/>	0	<input type="text"/>
<b>TOTAL</b>	0	0	0	\$0

Units of Service				
Service	Rate Period 2 01/01/2021 - 08/31/2021	Rate Period 3 09/01/2021 - 12/31/2021	Total Medicaid	Non-Medicaid Revenues
Medium Facility LON 1	<input type="text"/>	<input type="text"/>	0	
Medium Facility LON 5	<input type="text"/>	<input type="text"/>	0	
Medium Facility LON 8	<input type="text"/>	<input type="text"/>	0	
Medium Facility LON 6	<input type="text"/>	<input type="text"/>	0	
Medium Facility LON 9	<input type="text"/>	<input type="text"/>	0	
Medium Facility Non Medicaid	<input type="text"/>	<input type="text"/>	0	<input type="text"/>
<b>TOTAL</b>	0	0	0	\$0

Units of Service				
Service	Rate Period 2 01/01/2021 - 08/31/2021	Rate Period 3 09/01/2021 - 12/31/2021	Total Medicaid	Non-Medicaid Revenues
Large Facility LON 1	<input type="text"/>	<input type="text"/>	0	
Large Facility LON 5	<input type="text"/>	<input type="text"/>	0	



# Step 5a – ICF Days of Service & Revenue

## (2 of 2)



- Enter **paid** units of service per rate period, paid by HHSC or a private payor source.
- For private pay units, please enter the revenue received.
- Units of service delivered and not reimbursed by any payor source should be entered under Non-Reimbursed.

# Step 5b – Other Revenue – ICF

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

Offset revenue from Public Grants.

Do not offset revenue from Private Funds

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**

PFD uses this step to collect wages, compensation, and benefits information for the contracted provider's attendant, non-attendant, and administrative and central office staff.

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

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 6d – Non-Attendant

Step 6e – Administrative & Operations Personnel



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# Step 6a – General Information

Questions include:

- Does the provider have any related party wages and compensation?
  - If answered No, upload an organizational chart.
- Total number of staff.
- Was this provider considered a large employer?

Does the provider have any employee-related self-insurance expenses to report on this cost report? *	<input type="radio"/> Yes <input type="radio"/> No
Total number of central office staff employed by the controlling entity on the last day of the cost reporting period.*	Number Employed * * <input type="text"/>
Total number of non-central office staff employed by the controlling entity on the last day of the cost reporting period. *	Number Employed * * <input type="text"/>
Does the provider have any Related-Party Wages and Compensation (Employee or Contractor) Included in the Cost Report? *	<input type="radio"/> Yes <input type="radio"/> No
Was the provider considered an applicable large employer for the purposes of the Affordable Care Act during the reporting period in Step 4? *	<input type="radio"/> Yes <input type="radio"/> No
Please upload timesheets and/or time study documentation. *	<input type="text"/> Select file or



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# Related Parties

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

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



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# Step 6b – Related-Party (1 of 2)

## Purpose

To collect related-party information.

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

### 6b. Related-Party

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



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# Step 6b – Related-Party (2 of 2)

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

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

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

**6b. Related-Party**

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

Business Component & Line Item Allocation

Line Item	Site Type	Job Title	Position Type	Description Of Duties	Employed/Contracted	Total Hours Worked	Compensation	
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
<input type="button" value="Add Line Item"/>								
TOTAL								
Attach Organization Chart 1			Attach Organization Chart 2 (Optional)			Attach Organization Chart 3 (Optional)		
<input type="text"/> Select file or <a href="#">upload new file</a>			<input type="text"/> Select file or <a href="#">upload new file</a>			<input type="text"/> Select file or <a href="#">upload new file</a>		
Select Line Item Allocation Methodology					Attach Methodology			
<input type="text"/>					<input type="text"/> Select file or <a href="#">upload new file</a>			
TOTAL								
Select Business Component Allocation Methodology						Attach Methodology		
<input type="text"/>						<input type="text"/> Select file or <a href="#">upload new file</a>		





# Step 6c – Attendant

## Purpose

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

Type	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
A			B				C	D	E

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	Misses Traveled	Mileage Reimbursement	Total Compensation	Average Staff Rate	Average Contracted Rate	Average Mileage Reimbursement per mile
		F				G	H	I	J	K	L	M (G+K+J+L)	N [(G+K+J+L)/F]	O [(I+K+H)/H]	P (L/K)



# Step 6d – Non-Attendant

## Purpose

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



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Type	Non-Related Party				Related Party				Total Compensation J (C+E+G+I)	Average Staff Rate K [[C+G]/(B+F)]	Average Contracted Rate L [[E+J]/(D+H)]
	Total Staff Hours B	Total Staff Wages C	Total Contracted Hours D	Total Contracted Payment E	Total Staff Hours F	Total Staff Wages G	Total Contracted Hours H	Total Contracted Payment I			
Supervised Living (3-bed) and Residential Support Services (4-bed) - Non-Attendant									\$0	\$0.00	\$0.00
Supported Home Living (HCS) and Community Support Services (TxHmL) and Supported Home Living (HCS) and Community Support Services (TxHmL) Community First Choice (CFC) - Non-Attendant									\$0	\$0.00	\$0.00
Day Habilitation (HCS & TxHmL) - Non-Attendant									\$0	\$0.00	\$0.00
Supported Employment (HCS & TxHmL) - Non-Attendant									\$0	\$0.00	\$0.00
Employment Assistance (TxHmL Only) - Non-Attendant									\$0	\$0.00	\$0.00
Host Home Companion Care Employees (HCS Only)									\$0	\$0.00	\$0.00
Registered Nurse (RN) (HCS & TxHmL)									\$0	\$0.00	\$0.00
Licensed Vocational Nurse (LVN) (HCS & TxHmL)									\$0	\$0.00	\$0.00
Behavioral Support (HCS & TxHmL)									\$0	\$0.00	\$0.00
Dietary (HCS & TxHmL)									\$0	\$0.00	\$0.00
Social Work (HCS Only)									\$0	\$0.00	\$0.00
Physical Therapy (HCS & TxHmL)									\$0	\$0.00	\$0.00
Occupational Therapy (HCS & TxHmL)									\$0	\$0.00	\$0.00
Speech Therapy (HCS & TxHmL)									\$0	\$0.00	\$0.00
Audiology (HCS & TxHmL)									\$0	\$0.00	\$0.00
Cognitive Rehabilitation Therapy (CRT)									\$0	\$0.00	\$0.00
<b>TOTAL</b>	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	\$0		

# Step 6e – Administrative & Operations

## Personnel

### Purpose

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



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Type	Non-Related Party				Related Party				Total Compensation J (C+E+G+I)	Average Staff Rate K [(C+G)/(B+F)]	Average Contracted Rate L [(E+I)/(D+H)]
	Total Staff Hours B	Total Staff Wages C	Total Contracted Hours D	Total Contracted Payment E	Total Staff Hours F	Total Staff Wages G	Total Contracted Hours H	Total Contracted Payment I			
Executive Administration									\$0	\$0.00	\$0.00
Administrative Directors and Administrative Coordinators									\$0	\$0.00	\$0.00
Executive and Administrative Assistants									\$0	\$0.00	\$0.00
Electronic Visit Verification Staff									\$0	\$0.00	\$0.00
Administrative Staff (Alternative Device Management)									\$0	\$0.00	\$0.00
Other Administrative Staff									\$0	\$0.00	\$0.00
Service Coordination and Case Management Staff									\$0	\$0.00	\$0.00
Field/First Line Supervisor									\$0	\$0.00	\$0.00
Home/Companion Care Coordinator									\$0	\$0.00	\$0.00
Other Facility & Operations (including Maintenance and Transportation) Staff									\$0	\$0.00	\$0.00
Central Office Staff									\$0	\$0.00	\$0.00
TOTAL	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	\$0		

\* Average excludes Central Office Staff

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

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

---

## **Purpose**

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

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

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



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

Report costs for all attendant staff.



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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?		<input type="radio"/> Yes	<input type="radio"/> No
Is the provider a Texas Workforce Commission Reimbursing Employer (e.g., not required to pay quarterly taxes to the Texas Workforce Commission (TWC for unemployment coverage)?		<input type="radio"/> Yes	<input type="radio"/> No
Taxes and Workers' Compensation	Attendant	Non-Attendant and Program Admin	Central Office
FICA and Medicare Payroll Taxes	<input type="text"/>	<input type="text"/>	<input type="text"/>
State and Federal Unemployment Taxes	<input type="text"/>	<input type="text"/>	<input type="text"/>
Workers' Compensation Premiums	<input type="text"/>	<input type="text"/>	<input type="text"/>
Workers' Compensation Paid Claims	<input type="text"/>	<input type="text"/>	<input type="text"/>

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



If payroll taxes (i.e., 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.

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

## Step 8 – Facility and Operations Costs

---

### Purpose

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

### How does HHSC PFD use this information?

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



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# Step 8 – Overview



- Step 8.a. - General Information
- Step 8.b. – 8.d. - Related Party Transactions
- Step 8.e. - Assets and Depreciation
- Step 8.f. – Operations Expenses
- Step 8.g. – Facility and Operations Costs Summary



# Step 8a – General Information (1 of 2)

To collect Facility and Operation costs.

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



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Does the provider have any contracted management costs to report? Note: Related-party management expenses must be reported as central office expenses. *
Does the provider have any asset or operations-related self-insurance expenses to report on this cost report?
Are all expenses associated with residential program room and board (including client-paid expenses) fully captured and included on this cost report?
Were any supplies or non-depreciable equipment purchased or leased from a related party?
Were there any related-party loans?
Were there any related-party contracted services other than Individualized Skills and Socialization Services?
Does the provider have related-party Individualized Skills and Socialization Services expenses?
Was the building where program services were provided leased during the cost-reporting period?
Was the central office building leased during the cost-reporting period?

# Step 8a – General Information (2 of 2)

## All Other Costs

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

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

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



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



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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.

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

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

Save Save and Return Cancel Add Record Edit Delete Record

# Step 8c – Related-Party Loans

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

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

8.c. Related-Party Loans

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



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

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

As with other tables, select "Add record" to add more Contracted Service Providers.

**8.d. Related-Party Contracted Services**

Please enter and verify the information below

Save Cancel

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

Save Cancel



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

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

8.d. Related-Party Contracted Services

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

Business Component & Line Item Allocation

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



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

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

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



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



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



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

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

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

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



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

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



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

# Step 8g – Facility & Operations Costs Summary

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

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

8.g. Facility and Operations Costs Summary			
Type	Related and Non-Related Party Summary		
	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

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

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

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



## Step 10 – Preparer Certification (1 of 2)

---

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

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

PFD 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:	
<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 11 – Entity Contact Certification (1 of 4)

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

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



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# Step 11 – Entity Contact Certification (2 of 4)

Review the certification signer's requirements.



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

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

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

In accordance with Texas Administrative Code (TAC) Rule §355.105(d)(1)(A), an interested party legally responsible for conduct of the contracted provider may initiate an amendment no later than 60 days after the original due date. Provider-initiated amendment requests can be sent to: [costinformation@hhsc.state.tx.us](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"/>	



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

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

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

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



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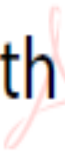
# STAIRS – Digital Signatures

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>.



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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 ( <i>stamped signatures not accepted</i> )	

## Financial Examination (1 of 3)

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- 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)

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- 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)

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- 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)

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- 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](mailto:fairbanksllc.com) or [hhs.Texas.gov](http://hhs.Texas.gov).



## Step 12 – Provider Adjustments Report (2 of 3)

Adjustment Report Shows:

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



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# Step 12 – Provider Adjustments Report (3 of 3)

This summary lists the Attendant Rate, Spending Requirement, Actual Spending, Per Unit Recoupment, and estimated Total Recoupment.



## Recoupment Summary

[Edit Recoupment](#)

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

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

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

## Step 13 – Agree/Disagree

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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.
- Failure to select “Agree” or “Disagree” within the 30-day review period will result in “Agreed by Default”.



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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
- **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) §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 these values.

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

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

**Request Informal Review Extension:** I am requesting a 15 calendar day extension of the 30 day deadline to submit an informal review request in accordance with 1 TAC §305.110(c)(1)(A) and as submitted no later than three days before the requestor a total of 45 calendar days to file the informal review request. A request for informal review or extension request that is not received/uploaded by the stated deadline date will not be accepted.

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

The subject matter of the informal review is limited to the adjustments and exclusions made to the report contained in the Step 12 – Adjustment / Reconciliation / Settlement Report. In accordance with 1 TAC §305.110(d), an administrative hearing regarding informal review.



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# Step 13b – Agree with Payment Plan

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



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

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

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

**Requirements**

The request letter must be:

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

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

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

# Step 13c – Additional Information Requested

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

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

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



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# Step 14 – Informal Review (IR)

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



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Summary Table

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

## Step 14 – IR Payment Plans (1 of 5)

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- 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)

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- 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)

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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.



## Step 14 – IR Payment Plans (4 of 5)

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**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)

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



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# Formal Appeal

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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



# Communication Expectations

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



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# PFD Contact Information

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



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# Thank you!

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Questions? Email

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