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Services

2025 STAIRS Cost Report Training

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

HHSC PFD LTSS



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24-Hour Residential Child Care Program (24RCC)

2024 Cost Report

How to Download Training Materials

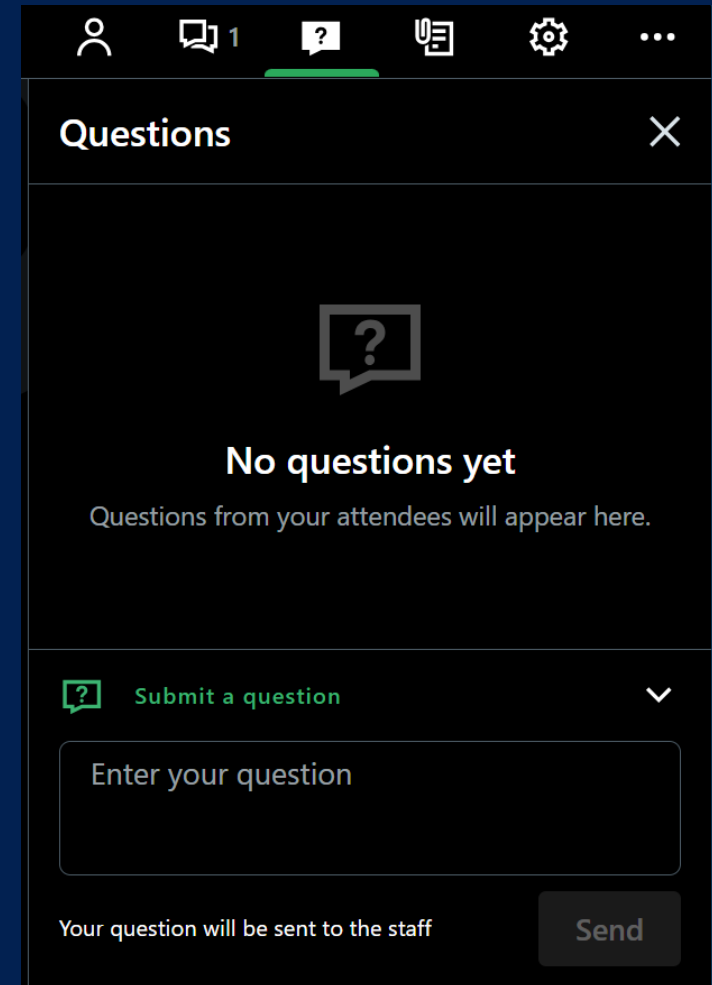
- Visit the Texas Health and Human Services Commission (HHSC) Provider Finance Department (PFD) website at: [Cost and Accountability Report Training | Provider Finance Department \(texas.gov\)](#).
- Click on Program Instructions, PowerPoint, or Other Resources.
- Download the resource.



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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

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 Report

What's New

- Step 4 General Information
 - ▶ There are two new prepopulated line items:
 - ▶ Resource Identification #
 - ▶ Facility Identification #



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Local Funds (1 of 2)

According to Title 1 of the Texas Administrative Code (TAC) Section 355.103(b)(18)(B):

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



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Local Funds (2 of 2)

Please refer to Step 5 on the instructions for more information about the treatment of local funds and federal or state grants for cost report purposes.



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



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Supporting Documentation (2 of 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)

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.

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



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STAIRS (2 of 4)

The Entity Contact can 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 your depreciable assets.
- 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
- Placement Days and Revenue
- Wages and Compensation
- Payroll Taxes and Workers' Compensation
- Facility and Operations
- Verification Summary and Certifications
- Agree/Disagree and Informal Review



Roles and Definitions (1 of 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). This may involve an additional **Controlling Entity**, which owns all members of the combined entity.

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



Roles and Definitions (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 Only this role can make entries into the cost report. Preparers must sign the Methodology Certification and can not sign the Cost Report Certification.



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User Interface - Dashboard

STATE OF TEXAS AUTOMATED INFORMATION REPORTING SYSTEM (STAIRS)

Entity List

Dashboard Cost Reporting Manage

[Reference Materials](#)

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

Important Information

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

DON

Important Upcoming Dates

Upcoming Training Dates

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

[Access the Trained Preparers List](#)

Your Roles

General Reference Material

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

Program Specific Reference Material

- [Program Specific Reference Materials](#)

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



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User Interface - Cost Reporting



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

Entity List

Dashboard **Cost Reporting** Manage

Print Reference Materials Unload Center Help

Show 10 entries First Previous Next Last

Entity Name	Year	Type	Code	Site Type	Status	Steps Complete
ZZZ RAD 24RCC	2020	24RCC	10007001	SSCC-123456601	⊖	5c on 09/02/2021
ZZZ RAD 24RCC	2020	24RCC	10007002	ES-123456602	⊖	3 on 09/02/2021
ZZZ RAD 24RCC	2020	24RCC	10007003	CPA-123456603	⊖	3 on 09/02/2021
ZZZ RAD 24RCC	2020	24RCC	10007004	GRO/RTC-123456604	⊖	3 on 09/02/2021
ZZZ RAD 24RCC	2020	24RCC	10007005	GRO/RTC-IPTP-123456605	⊖	3 on 09/02/2021
ZZZ RAD ASSPP LLC	2020	ASSPP	100020001	ASSPP-123456789	⊖	1a on 02/02/2021
ZZZ RAD ASSPP LLC	2020	ASSPP	100022001	ASSPP-123456789	⊖	1a on 02/01/2021
ZZZ RAD ASSPP LLC	2020	ASSPP	100023001	ASSPP-123456789	⊖	1a on 02/01/2021
ZZZ RAD ASSPP LLC	2020	ASSPP	100021001	ASSPP-123456789	⊖	10a on 01/28/2022
ZZZ RAD ASSPP LLC	2020	ASSPP	100024001	ASSPP-123456789	⊖	1a on 02/01/2021

First Previous Next Last

General Reference Material Program Specific Reference Material

[Helpful Information for Contacts and Precarens](#) [Program Specific Reference Materials](#)
[How to Import Depreciable Assets Instructions](#)
[STAIRS - Managing Contacts - Procedures](#)
[Unloading 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.

User Interface – Manage (1 of 5)



STATE OF TEXAS AUTOMATED INFORMATION REPORTING SYSTEM (STAIRS)

Entity List

Dashboard | Cost Reporting | **Manage**

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

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

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

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Phone:
Fax:

Your Roles

CPA	Roles	Actions
		Manage Preparer Permissions Add Non-Preparer Role

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

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

User Interface – Manage (2 of 5)



Edit my Info

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

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

Prefix	Mrs.
First Name *	Rate Analysis
Last Name *	Test
Job Title *	Preparer Test Account
Email *	Pamela.Minton@hhsc.state.t
Street 1 *	For State Use Only
Street 2	
City *	Austin
State *	Texas
Postal Code *	78758
Phone *	123456789
Fax	

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

User Interface – Manage (3 of 5)

Add Role

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

Add Contact Role

Rate Analysis test

Component Code *

Select One

Role *

Select One

Primary Contact

Save

Cancel



User Interface – Manage (4 of 5)



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Add a New Contact

From the Manage link, select Add a New Contact.

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

The screenshot displays the 'Entity List' interface. At the top, there are navigation tabs for 'Dashboard', 'Cost Reporting', and 'Manage'. Below the tabs, there are links for 'Manage Contacts' and 'Upload Center'. The main content area shows two contact entries:

- Rj Alvarado**: Includes email (rj_alvarado@westosoisd.net), address (5050 Rockford Dr, Corpus Christi, TX 78416), phone (3618065911), and roles (164900000 - SHARS, 2021 Preparer (Primary)). Actions include 'Manage Preparer Permissions' and 'Add Non-Preparer Role'.
- Ian Doughty**: Includes email (idoughty@fairbanksllc.com), address (TX), and roles (164800000 - SHARS, Financial Contact (Secondary)). Actions include 'Add Non-Preparer Role'.

On the left side of the interface, there are sections for 'Rate Analysis test' (with 'Edit My Info' and 'Add Role' links), 'Preparer Test Account' (listing Pamela Minton@hhsc.state.tx.us), and 'Your Roles' (listing various CPC and MEI codes).

User Interface – Manage (5 of 5)

Add Preparer

From the Manage link, select Add Preparer.

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



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Dashboard | Cost Reporting | **Manage**

Manage Contacts | Upload Center

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

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



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STAIRS

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

Step 1 – Combined Entity Identification (1 of 2)

Purpose

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

How does HHSC PFD use this information?

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



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Step 1 - Combined Entity Identification (2 of 2)

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



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2021 - Cost Report: 100007004 - 24RCC -- ZZZ RAD 24RCC

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

1. Combined Entity Identification

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

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

Combined Entity Identification	Entity Contact Identification
Phone: 123-456-7890 Fax: 877-447-2839 Street Address: 4900 N. Lamar Blvd. , Austin, TX 78751 Mailing Address: 4900 N. Lamar Blvd. , Austin, TX 78751 ✓ View Information	Name: Pam Mintonzz Job Title: Test Job Title Entity Name: ZZZ RAD 24RCC Email: Pamela.Minton@hsc.state.tx.us Phone: 123-456-7890 Fax: 877-447-2839 Mailing Address: 4900 N. Lamar Blvd. , Austin, TX 78751 ✓ View Information
Financial Contact	Report Preparer Identification
Name: HHSC RAD Job Title: Entity Name: Email: RateAnalysisDept@hsc.state.tx.us Phone: 512-424-6500 Fax: Mailing Address: 4900 N. Lamar Blvd. , Austin, TX 78751 ✓ Edit Information	Name: test test Job Title: test Entity Name: test Email: test@test.com Phone: 123-456-7891 Fax: 123-456-7891 Mailing Address: 4600 Guadalupe , Austin, TX 78751 ✓ Edit Information
Location of Accounting Records that Support this Report	
Primary Physical Address: 4900 N. Lamar Blvd. , Austin, TX 78751 ✓ Edit 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

Purpose

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

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



Step 3 – Contract Management (1 of 2)

Purpose

Provide information about the combined entity's business components.

How HHSC PFD uses this information

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



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Step 3 - Contract Management (2 of 2)

Three steps:




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[Return](#)

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

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

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

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

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

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

Step 3a – Verify Contracts

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

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

If all your contracts are not listed contact us at: costinformationPFD@hhs.Texas.gov.

Active Entire Report Period?	Cost Report Group Code	Contracting Entity Name	CR Type	Program	Site Type	Contract #	Contract Name
<input checked="" type="radio"/> Yes <input type="radio"/> No	100007001	ZZZ RAD 24RCC	24RCC	SSCC	n/a	123456601	ZZZ RAD 24RCC
<input checked="" type="radio"/> Yes <input type="radio"/> No	100007002	ZZZ RAD 24RCC	24RCC	ES	n/a	123456602	ZZZ RAD 24RCC
<input checked="" type="radio"/> Yes <input type="radio"/> No	100007003	ZZZ RAD 24RCC	24RCC	CPA	TFC	123456603	ZZZ RAD 24RCC
<input checked="" type="radio"/> Yes <input type="radio"/> No	100007004	ZZZ RAD 24RCC	24RCC	GRO/RTC	GRO/RTC	123456604	ZZZ RAD 24RCC
<input checked="" type="radio"/> Yes <input type="radio"/> No	100007005	ZZZ RAD 24RCC	24RCC	GRO/RTC	IPTP	123456605	ZZZ RAD 24RCC



Step 3b – Enter Other Business Components

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



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

Step 3c - Summary

Verify Business Component Summary



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

Step 4 – General Information (1 of 5)

Purpose

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

How do we use this information?

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



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Step 4 – General Information (2 of 5)



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4. General Information

Please enter and verify the information below

National Provider Identifier (NPI) #: Please contact HHSC at costinformationfd@hhs.texas.gov if the provider believes this is not their current NPI number.	N/A																												
Facility Identification #: Please contact HHSC at costinformationfd@hhs.texas.gov if the provider believes this is not their current facility identification number.	1263																												
Resource Identification #: Please contact HHSC at costinformationfd@hhs.texas.gov if the provider believes this is not their current facility identification number.	N/A																												
Type of Ownership of Contracting Entity	<table border="0"> <thead> <tr> <th>Proprietary (For Profit)</th> <th>Nonprofit Corporation</th> <th>Nonprofit Association</th> <th>Government</th> </tr> </thead> <tbody> <tr> <td><input type="radio"/> Sole Proprietor</td> <td><input type="radio"/> Owned or affiliated with religious organization</td> <td><input type="radio"/> Owned or affiliated with religious organization</td> <td><input type="radio"/> State</td> </tr> <tr> <td><input type="radio"/> Partnership</td> <td><input type="radio"/> Not owned or affiliated with religious organization</td> <td><input type="radio"/> Not owned or affiliated with religious organization</td> <td><input type="radio"/> County</td> </tr> <tr> <td><input type="radio"/> Limited Partnership</td> <td></td> <td></td> <td><input type="radio"/> Municipal</td> </tr> <tr> <td><input type="radio"/> Limited Liability Company</td> <td></td> <td></td> <td><input type="radio"/> Special District</td> </tr> <tr> <td><input type="radio"/> "S" Corporation</td> <td></td> <td></td> <td><input type="radio"/> Federal</td> </tr> <tr> <td><input type="radio"/> Corporation</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Proprietary (For Profit)	Nonprofit Corporation	Nonprofit Association	Government	<input type="radio"/> Sole Proprietor	<input type="radio"/> Owned or affiliated with religious organization	<input type="radio"/> Owned or affiliated with religious organization	<input type="radio"/> State	<input type="radio"/> Partnership	<input type="radio"/> Not owned or affiliated with religious organization	<input type="radio"/> Not owned or affiliated with religious organization	<input type="radio"/> County	<input type="radio"/> Limited Partnership			<input type="radio"/> Municipal	<input type="radio"/> Limited Liability Company			<input type="radio"/> Special District	<input type="radio"/> "S" Corporation			<input type="radio"/> Federal	<input type="radio"/> Corporation			
Proprietary (For Profit)	Nonprofit Corporation	Nonprofit Association	Government																										
<input type="radio"/> Sole Proprietor	<input type="radio"/> Owned or affiliated with religious organization	<input type="radio"/> Owned or affiliated with religious organization	<input type="radio"/> State																										
<input type="radio"/> Partnership	<input type="radio"/> Not owned or affiliated with religious organization	<input type="radio"/> Not owned or affiliated with religious organization	<input type="radio"/> County																										
<input type="radio"/> Limited Partnership			<input type="radio"/> Municipal																										
<input type="radio"/> Limited Liability Company			<input type="radio"/> Special District																										
<input type="radio"/> "S" Corporation			<input type="radio"/> Federal																										
<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																												

- Resource Identification Number
- Facility Identification Number
- Correctly identify the ownership of the contracting entity.
- Dates will be prepopulated.

Step 4 – General Information (3 of 5)



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Was an accrual method of accounting used for reporting all revenues, expenses, and statistical information on this report except for where the instructions require otherwise?	<input type="checkbox"/>
Did the preparer(s) of this report review the most recently received audit adjustments and make the necessary revisions when preparing this report?	<input type="checkbox"/>
Does the provider have work papers that clearly reconcile between the fiscal year trial balance and the amounts reported on this report? If no, please provide an explanation.	<input type="checkbox"/>
Is the provider reporting Central Office expenses in this Cost Report?	<input type="checkbox"/>
Is the provider reporting any allocated Non-Central Office Program Administration expenses?	<input type="checkbox"/>
Enter the county where program facility delivers service. (To select multiple items, hold CTRL and select from the list.)	<p>Clear selection(s)</p> <ul style="list-style-type: none"> Anderson [4 - East Central] Andrews [9 - Northwest] Angelina [5 - East Central] Aransas [11 - South] Archer [2 - Northwest] Armstrong [1 - Northwest] Atascosa [8 - South] Austin [6 - Houston] Bailey [1 - Northwest] Bandera [8 - South] Bastrop [7 - East Central] Baylor [2 - Northwest] Brewster [10 - West] Brewster [10 - West] <p>Counties selected: 0</p>
If the provider is contracted with an SSCC what catchment does the provider provide services in? (To select multiple items, hold CTRL and select from the list.)	<p>Clear selection(s)</p> <ul style="list-style-type: none"> Catchment Area 1 Catchment Area 2 Catchment Area 3W Catchment Area 3E Catchment Area 4 Catchment Area 5 Catchment Area 6A Catchment Area 6B Catchment Area 7A Catchment Area 7B Catchment Area 8A Catchment Area 8B Catchment Area 8C <p>Catchments selected: 0</p>

- Questions regarding the preparation to complete the report.
- County and Catchment areas.

Step 4 – General Information (4 of 5)



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<p>The total number of State placement days (DFPS-placed days, SSCC-placed days, other State of Texas agencies and County or other Government agencies only placed days) types broken out by level. Report placement days without levels in "Not by LON"</p>	<p>Not by LON</p> <p>Basic</p> <p>Moderate</p> <p>Specialized</p> <p>Intense</p> <p>Intense Plus</p> <p>IPTP</p> <p>Emergency Care Services</p> <p>Treatment Foster Family Care</p> <p>Temporary Emergency Placement</p>
<p>The total number of non-State placement days broken out by level. Report placement days without levels in "Not by LON".</p>	<p>Not by LON</p> <p>Basic</p> <p>Moderate</p> <p>Specialized</p> <p>Intense</p> <p>Intense Plus</p> <p>IPTP</p> <p>Emergency Care Services</p> <p>Treatment Foster Family Care</p> <p>Temporary Emergency Placement</p>
<p>Number of Residents the Facility is Licensed to serve at the end of the reporting period.</p>	<input type="text"/>
<p>Upload an organizational chart. The organizational chart must include the employee name, position, related party information: Please attach the Organizational Chart</p>	<p>100007-2024-test.txt <input type="button" value="Select file or upload new file"/></p>

- Report the number of residents in facility
- Evacuation question

Step 4 – General Information (5 of 5)



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

Step 5 – Placement Days & Revenue

Purpose

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

How does HHSC PFD use this information?

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



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Step 5 - Overview

Step 5.a. – Bed Hold Days and Revenue

Step 5.b. – Placement Days and Revenue

Step 5.c. – Foster Family Pass Through

Step 5.d. – Other Revenue



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Step 5a – Bed Hold Days & Revenue

Report the number of bed hold days and associated revenue.



5.a. Bed Hold Days and Revenue

Please enter and verify the information below

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

Other Revenue	
Type	Revenue
Non-DFPS and Non-SSCC revenue	<input type="text"/>
SSCC Revenue	<input type="text"/>
DFPS Exceptional Care Days Revenue	<input type="text"/>
TOTAL	0

Step 5b – Placement Days & Revenue

Report Placement Day Revenues separated by rate periods.



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Placement Days Rate Period 2 01/01/2024 - 08/31/2024										
Referral Source	Not By LON	Basic	Moderate	Specialized	Intense	Intense Plus	IPTP	Emergency Care Service	Treatment Foster Family Care	Temporary Emergency Placement
DFPS Referrals		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>				<input type="text"/>	
Other Texas State or Other Local Agency Referrals (HHSC, TJJD, County, etc)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>				<input type="text"/>	
Out of State Agency (Not In Texas) Referrals	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>				<input type="text"/>	
Private Pay Referrals	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>				<input type="text"/>	
Single Source Continuum Contractor (SSCC) Referrals	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>				<input type="text"/>	
DFPS Exceptional Care Referrals									<input type="text"/>	
TOTAL	0	0	0	0	0	0	0	0	0	0

Placement Day Revenue Rate Period 2 01/01/2024 - 08/31/2024										
Referral Source	Not By LON	Basic	Moderate	Specialized	Intense	Intense Plus	IPTP	Emergency Care Service	Treatment Foster Family Care	Temporary Emergency Placement
DFPS Referrals	\$	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$	\$	\$	\$ <input type="text"/>	\$
Other Texas State or Other Local Agency Referrals (HHSC, TJJD, County, etc)	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$	\$	\$	\$ <input type="text"/>	\$
Out of State Agency (Not In Texas) Referrals	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$	\$	\$	\$ <input type="text"/>	\$
Private Pay Referrals	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$	\$	\$	\$ <input type="text"/>	\$
Single Source Continuum Contractor (SSCC) Referrals	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$	\$	\$	\$ <input type="text"/>	\$
DFPS Exceptional Care Referrals	\$	\$	\$	\$	\$	\$	\$	\$	\$ <input type="text"/>	\$
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Step 5c – Foster Family Pass Through

This section is to report referrals for children.



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5.c. Foster Family Pass Through

Please enter and verify the information below

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

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

Step 5d – Other Revenue

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



Does the provider have any other types of revenue not reported in the various Step 5 sub steps? Yes ▾

Type	Revenue
Unrestricted Gifts, Grants, Donations, Endowments, and Trusts	<input type="text"/>
Grants and Contracts from Federal, State and Local Government Sources including Medicaid	<input type="text"/>
Educational and Vocational Services Revenue	<input type="text"/>
Interest Revenue or Gains of Sales of Assets	<input type="text"/>
TOTAL	0.00

Does any of the provider's Federal, State and Local Government revenue or Educational and Vocational Services revenue, interest revenue, or Gains of sales of assets offset costs reported elsewhere in this report? ... ▾

Step 6 – Wages & Compensation

Purpose

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

How does HHSC PFD use this information?

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



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Step 6 - Overview

Step 6a – General Information

Step 6b – Related Party Wages and Compensation

Step 6c – SSCC's Subcontractor Payments

Step 6d – Non-Administrative and Operational Personnel

Step 6e – Administrative & Operations Personnel



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Step 6a – General Information (1 of 2)

Line-Items include:

- Do you have any employee-related self-insurance expenses?
- Total number of staff employed at the end of the reporting period.
- Is the provider reporting related-party Wages and Compensation?

6a. General Information

Please enter and verify the information below

Does the provider have any employee-related self-insurance expenses to report on this cost report? *	<input type="radio"/> Yes <input type="radio"/> No
Total number of central office staff employed by the controlling entity on the last day of the cost reporting period. *	Number Employed * * <input type="text"/>
Total number of non-central office staff employed by the contracted provider on the last day of the cost reporting period.	Number Employed * * <input type="text"/>
Does the provider have any Related-Party Wages and Compensation (Employee or Contractor) included in the Cost Report? *	<input type="radio"/> Yes <input type="radio"/> No



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Step 6a – General Information (2 of 2)

Line-Items include:

- Is the provider considered a large employer for the Affordable Care Act?

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
Does the provider directly offer any Education Services?	<input type="radio"/> Yes <input type="radio"/> No
Does the provider directly offer any Vocational Services?	<input type="radio"/> Yes <input type="radio"/> No



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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.”

	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"/>	Test		zzz		10/25	self	100%	2.00	\$2	\$1.00	



Step 6b – Related-Party (2 of 2)

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

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

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



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6b. Related-Party

First Name	Middle Initial	Last Name	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 upload new file			<input type="text"/> Select file or upload new file			<input type="text"/> Select file or upload new file		
Select Line Item Allocation Methodology					Attach Methodology			
<input type="text"/>					<input type="text"/> Select file or upload new file			
TOTAL								
Select Business Component Allocation Methodology							Attach Methodology	
<input type="text"/>							<input type="text"/> Select file or upload new file	

Step 6c – SSCC's Subcontractor Payments



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

Step 6d – Non-Administrative & Operational Personnel

Purpose

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



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Type	Non-Related Party				Related Party				Related Party and Non-Related Party			Total Compensation M (C+E+G+I+J+L)	Average Staff Rate N [(C+G)/(B+F)]	Average Contracted Rate O [(E+I)/(D+H)]	Average Mileage Reimbursement per mile P (L/K)
	Total Staff Hours	Total Staff Wages	Total Contracted Hours	Total Contracted Payment	Total Staff Hours	Total Staff Wages	Total Contracted Hours	Total Contracted Payment	Employee Benefits/Insurance	Miles Traveled	Mileage Reimbursement				
	B	C	D	E	F	G	H	I	J	K	L				
Case Management												\$0	\$0.00	\$0.00	\$0.00
Housekeeping / Kitchen And Dietary												\$0	\$0.00	\$0.00	\$0.00
Counselors, Therapists And Social Workers												\$0	\$0.00	\$0.00	\$0.00
Program Directors And Program Coordinators												\$0	\$0.00	\$0.00	\$0.00
Treatment Coordinators And Directors												\$0	\$0.00	\$0.00	\$0.00
Maintenance Staff												\$0	\$0.00	\$0.00	\$0.00
Staff Development Trainer												\$0	\$0.00	\$0.00	\$0.00
Driver												\$0	\$0.00	\$0.00	\$0.00
Vocational Staff												\$0	\$0.00	\$0.00	\$0.00
SSCC Service Coordinator												\$0	\$0.00	\$0.00	\$0.00
Psychological Services Staff												\$0	\$0.00	\$0.00	\$0.00
Education Liaison												\$0	\$0.00	\$0.00	\$0.00
Psychiatrists And Physicians												\$0	\$0.00	\$0.00	\$0.00
Educational Staff												\$0	\$0.00	\$0.00	\$0.00
Registered Nurse/Licensed Vocational Nurse												\$0	\$0.00	\$0.00	\$0.00
Medical/Health Care Technician/Nurse's Aide												\$0	\$0.00	\$0.00	\$0.00
Intake And Evaluation Staff												\$0	\$0.00	\$0.00	\$0.00
Intake And Evaluation Supervisors And Directors												\$0	\$0.00	\$0.00	\$0.00
Houseparents/ Child Care Staff												\$0	\$0.00	\$0.00	\$0.00
Other Facility & Operations Staff												\$0	\$0.00	\$0.00	\$0.00
Foster Family Recruiting and Retention Staff												\$0	\$0.00	\$0.00	\$0.00
Recreation & Activity Staff												\$0	\$0.00	\$0.00	\$0.00
TOTAL	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	\$0	0	\$0	\$0			

Step 6e – Administrative & Operations Personnel (1 of 2)

Purpose

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



6e. Administrative and Operations Personnel

Please enter and verify the information below

Save Save and Return Cancel

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

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



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Community Engagement Staff									\$0	\$0.00	\$0.00
Information Technology Staff	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					\$0	\$0.00	\$0.00
Training Support Staff	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					\$0	\$0.00	\$0.00
Facility Support Staff	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					\$0	\$0.00	\$0.00
Data and Records Support Staff	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					\$0	\$0.00	\$0.00
Legal Support Staff	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					\$0	\$0.00	\$0.00
Q&A / Utilization Management 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				TOTAL E (B+D)	Average Mileage Reimbursement per Mile F (D/C)
	Employee Benefits/Insurance	Miles Traveled	Mileage Reimbursement			
	B	C	D			
Administrative and Operations Staff	<input type="text"/>	<input type="text"/>	<input type="text"/>	\$0	\$0.00	
Central Office Staff	<input type="text"/>	<input type="text"/>	<input type="text"/>	\$0	\$0.00	
TOTAL	\$0	0	\$0	\$0		

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

Purpose

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



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

Report costs for all staff, including:

- Non-attendant/program administration (includes all non-administrative staff)
- Central Office

Did the provider have a Section 125 or Cafeteria Plan that covers the employees for insurance premiums, unreimbursed medical expenses and/or dependent care costs?	<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/Program Admin	Central Office	Total
FICA and Medicare Payroll Taxes		<input type="text"/>	<input type="text"/>	0
State and Federal Unemployment Taxes		<input type="text"/>	<input type="text"/>	0
Workers' Compensation Premiums		<input type="text"/>	<input type="text"/>	0
Workers' Compensation Paid Claims		<input type="text"/>	<input type="text"/>	0



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

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



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Step 8 – Facility and Operations Costs

Purpose

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



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Step 8 - Overview

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



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Step 8a – General Information

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

8.a. General Information

Please enter and verify the information below

Save Save and Return Cancel

Does the provider have any contracted management costs to report? Note: Related-party management expenses must be reported as central office expenses.*	<input type="radio"/> Yes - Non-Related Party	<input type="radio"/> Yes - Related Party	<input type="radio"/> Yes - Both Non-Related Party and Related Party	<input type="radio"/> No
Does the provider have any asset or operations-related self-insurance expenses to report on this cost report?	<input type="radio"/> Yes	<input type="radio"/> No		
Were any supplies or non-depreciable equipment purchased or leased from a related party?	<input type="radio"/> Yes	<input type="radio"/> No		
Were there any related-party loans?	<input type="radio"/> Yes	<input type="radio"/> No		
Were there any related-party contracted services?	<input type="radio"/> Yes	<input type="radio"/> No		
Was the building where program services were provided leased during the cost-reporting period?	<input type="radio"/> Yes - Non-Related Party	<input type="radio"/> Yes - Related Party	<input type="radio"/> No	
Was the central office building leased during the cost-reporting period?	<input type="radio"/> Yes - Non-Related Party	<input type="radio"/> Yes - Related Party	<input type="radio"/> No	

All Other Costs

Please note that the information gathered by this item is self-reported, will not be audited, is for informational purposes only and will not be used in the rate determination process. Some costs included in this item may not be allowable in the current reporting period but will be reported as allowable in future years.

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

Save Save and Return Cancel



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

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

Upload supporting documentation for expenses. All uploaded documentation must be in a spreadsheet and system-generated (i.e., Excel).

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

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



Step 8c – Related-Party Loans

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

Upload supporting documentation for expenses. All uploaded documentation must be in a spreadsheet and system-generated (i.e., Excel).

8.c. Related-Party Loans

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



Step 8c – Business Component & Line-Item Allocation

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

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

Business Component & Line Item Allocation

Add Record

		Interest
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	Area <input type="text"/>	Interest <input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
Add Line Item		
TOTAL		
Select Line Item Allocation Methodology <input type="text"/>		Attach Methodology <input type="text"/> Select file or upload new file
TOTAL		
Select Business Component Allocation Methodology <input type="text"/>		Attach Methodology <input type="text"/> Select file or upload new file

Save Cancel



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)

Upload supporting documentation for expenses once you have completed the allocations. All uploaded documentation must be in a spreadsheet (i.e., Excel) and system-generated.

8.d. Related-Party Contracted Services

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

Business Component & Line Item Allocation

Add Record

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

Save Cancel



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

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

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



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



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8.e. Depreciation Expense and Related-Party Lease/Purchase of Depreciable Assets	
Is this a shared asset?	<input type="radio"/> Yes <input type="radio"/> No
Related-Party or Non-Related-Party	<input type="radio"/> Non-Related-Party <input type="radio"/> Related-Party
Asset	---
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 8f – Non-Related Party Facility, Operations, Administrative, & Other Direct Care Costs

Purpose

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



Type	Non-Related Party					Related Party					TOTAL	Notes (optional)
	Program Admin & Operation	Central Office	Educational	Vocational	Non-Related-Party Total	Program Admin & Operation	Central Office	Educational	Vocational	Related-Party Total		
Rent / Lease - Building and Building Equipment	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0						0	<input type="text"/>
Rent / Lease - Departmental Equipment / Other	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0						0	<input type="text"/>
Interest - Mortgage	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0						0	<input type="text"/>
Interest-Working Capital Loans	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0						0	<input type="text"/>
Insurance - Building and Equipment	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0						0	<input type="text"/>
Taxes - Ad Valorem Real Estate	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0						0	<input type="text"/>
Utilities & Telecommunications	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0						0	<input type="text"/>
Building / Equipment - Contracted Services and Maintenance and Repairs	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0						0	<input type="text"/>
Type	Non-Related Party					Related Party					TOTAL	Notes (optional)
Type	Program Admin & Operation	Central Office	Educational	Vocational	Non-Related-Party Total	Program Admin & Operation	Central Office	Educational	Vocational	Related-Party Total		
Depreciation - Building & Improvements, Building Fixed Equipment, Leasehold Improvements, Land Improvements, Other Amortization					0						0	<input type="text"/>
Depreciation - Departmental Equipment					0						0	<input type="text"/>
Other Non-Depreciable Equipment and Operations Supplies	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0						0	<input type="text"/>

Step 8g – Facility & Operations Costs

Summary

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

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

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



Step 9 – Preparer Verification Summary

Purpose

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

How does HHSC PFD use this information?

This information is for verification purposes only.

Revenue Summary	
Total Placement Day Revenue	\$0
Total Bed Hold Revenue	\$0
Total Private and Other Services Revenue	\$0
Other Revenue (less Revenue Offsets)	\$0
TOTAL REVENUE	\$0.00

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



Step 10 – Preparer Certification (1 of 3)

The preparer must certify the accuracy of cost reports submitted to HHSC.

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

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



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Step 10 – Preparer Certification (2 of 3)

Preparer (Methodology) Certification

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

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



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Step 10 – Preparer Certification (3 of 3)

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

SIGNATURE OF PREPARER

DATE




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

Day Month Year

Notary Signature

Notary Public, State of

Commission Expires

 Save  Save and Return  Cancel



Step 11 – Entity Contact Certification (1 of 4)

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

If the Entity Contact realizes that something was omitted and needs to access the data again or upload an additional document, contact HHSC PFD Cost Information at CostInformationPFD@hhs.texas.gov for assistance with getting the report re-opened.



Step 11 – Entity Contact Certification (2 of 4)

Review the certification signer's requirements.



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

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

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

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

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

Step 11 – Entity Contact Certification (3 of 4)

Identification information is prepopulated from Entity in STAIRS.

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



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Step 11 – Entity Contact Certification (4 of 4)

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

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



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

STAIRS – Digital Signatures

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

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

Provider Signature	
Provider printed name: John Smith	Date: 11/23/2015
John Smith 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>)	



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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.



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Financial Examination (3 of 3)

- Reports may be deemed unacceptable or unauditabile, 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 will result in the recommendation of a vendor hold.



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Step 12 – Provider Adjustments Report (1 of 2)

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

The provider has 30 days to review the findings.

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



Step 12 – Provider Adjustments Report (2 of 2)

The Report Shows:

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



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Step 13 – Agree/Disagree (1 of 2)

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



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Step 13 – Agree / Disagree (2 of 2)

Step 13 has two options, and they are:

- I agree
- I disagree

I Agree

By clicking "Agree" I agree with the items listed in the Step 12 – Adjustment / Reconciliation / Settlement Report and authorize the Texas Health and Human Services Commission (THHSC) to proceed with finalizing my cost report. I understand that once I have agreed in the Step 12 report.

I Disagree

By clicking "Disagree" I acknowledge that I disagree with one or more of the items listed in the Step 12 – Adjustment / Reconciliation / Settlement Report and intend to dispute those items by requesting an informal review in accordance with Title 1 Texas Administrative Code. Instructions will appear on the next screen detailing mandatory actions necessary to request an informal review. You must complete these mandatory actions prior to the review period expiration date of June 17, 2022. Failure to complete these actions will result in an agreement with the recoupment amount listed in Step 12.



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Step 13a – Request Informal Review

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

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

If you disagree with an adjustment or adjustments made to the Report, you may request an informal review in accordance with Title 1 Texas Administrative Code (TAC) §305.110.

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

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

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

- indicate which adjustment is in dispute;
- state what the provider believes to be the correct value; and
- contain any supporting documentation that supports 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 13c – Additional Information Requested

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

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

A valid request must contain the following:

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

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

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



Step 14 – Informal Review

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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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



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



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For Assistance With	Telephone	Email
Cost report completion, instructions, informal reviews, or general guidance	(737) 867-7817	PFD-LTSS@hhs.texas.gov
24RCC cost Report completion, instructions, informal reviews, or general guidance		pfd-dfprsrates@hhs.texas.gov
Cost report requests and submission or STAIRS technical assistance		CostinformationPFD@hhs.texas.gov
24RCC cost report excusal and extension requests		24RCC Cost Report Excusals and Extensions Request Survey

Question and Answer (Q&A) Session



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Any Questions?



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Thank you

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