Intermediate Care Facilities for Individuals with Intellectual Disability or Related Conditions (ICF/IID)

2020 COST REPORT & 2021 ACCOUNTABILITY REPORT

– Optional Attendant Compensation Worksheet and Instructions –

NOTE: This worksheet is provided for your own information and should be retained in your files for future reference.
Do not return it to the Health and Human Services Commission

For assistance with the completion of this worksheet, contact the Provider Finance Center for Information and Training: RAD-LTSS@hhs.texas.gov

OPTIONAL WORKSHEET

> All monetary calculations should be carried out to two decimal places.

PART 1 - All Participants

Step 1: Calculate Total Units of Service

STAIRS **Step 5** ICF/IID Small Facility Units of Service
Enter total Medicaid Units of Service for LON 1 for the applicable Period.
Enter total Medicaid Units of Service for LON 5 for the applicable Period.
Enter total Medicaid Units of Service for LON 8 for the applicable Period.
Enter total Medicaid Units of Service for LON 6 for the applicable Period.
Enter total Medicaid Units of Service for LON 9 for the applicable Period.
Enter total Non-Medicaid Units of Service for the applicable Period.

STAIRS **Step 5** ICF/IID Medium Facility Total Medicaid Units of Service
Enter total Medicaid Units of Service for LON 1 for the applicable Period.
Enter total Medicaid Units of Service for LON 5 for the applicable Period.
Enter total Medicaid Units of Service for LON 8 for the applicable Period.
Enter total Medicaid Units of Service for LON 6 for the applicable Period.
Enter total Medicaid Units of Service for LON 9 for the applicable Period.
Enter total Non-Medicaid Units of Service for the applicable Period.

STAIRS **Step 5** ICF/IID Large Facility Total Medicaid Units of Service.
Enter total Medicaid Units of Service for LON 1 for the applicable Period.
Enter total Medicaid Units of Service for LON 5 for the applicable Period.
Enter total Medicaid Units of Service for LON 8 for the applicable Period.
Enter total Medicaid Units of Service for LON 6 for the applicable Period.
Enter total Medicaid Units of Service for LON 9 for the applicable Period.
Enter total Non-Medicaid Units of Service for the applicable Period.

The Total ICF/IID Units of Service prepopulates from the sum of Boxes A - C.

Step 2: Enter all Attendant Staff Wages

Enter total Small Residential Attendant Wages in Box D.

Enter total Small Day Habilitation Attendant Wages in Box E.

Enter total Medium Residential Attendant Wages in Box F.

Enter total Medium Day Habilitation Attendant Wages in Box G.

Enter total Large Residential Attendant Wages in Box H.

Enter total Large Day Habilitation Attendant Wages in Box I.

The Total Attendant Staff Wages prepopulates in Box J from the sum of Boxes D - I.

From STAIRS **Step 7** Enter all Expenses for Attendants

Enter total FICA and Medicare Payroll Taxes for Attendants in Box K.

Enter total State and Federal Unemployment Taxes for Attendants in Box L.

Enter total Workers' Compensation Premiums for Attendants in Box M.

Enter total Workers' Compensation Paid Claims for Attendants in Box N.

The Total Taxes and Workers' Compensation for Attendants prepopulates in Box O from the sum of Boxes K - N.

Enter from **Step 8.f. from the Cost Report or Step 6.a. of the Accountability Report**, Contracted Day Hab- Non-related Party in Box P.

PART 2 - Day Habilitation Services

Step 1: Enter Attendant Expenses

The Day Habilitation Attendant Salaries & Wages prepopulate in Box A.

The Day Habilitation Attendant Allocated Payroll Taxes & Workers' Compensation prepopulates in Box B.

Enter total Employee Benefits - Small Day Hab Attendants in Box C.

Enter total Employee Benefits - Medium Day Hab Attendants Box D.

Enter total Employee Benefits - Large Day Hab Attendants in Box E.

Enter total Mileage Reimbursement - Small Day Hab Attendants Box F.

Enter total Mileage Reimbursement - Medium Day Hab Attendants in Box G.

Enter total Mileage Reimbursement - Large Day Hab Attendants in Box H.

Enter total Day Habilitation Attendant Contract Labor - Small Day Hab Attendants in Box I.

Enter total Day Habilitation Attendant Contract Labor - Medium in Box J.

Enter total Day Habilitation Attendant Contract Labor - Large in Box K.

Enter total Contracted Day Hab - Non-related party for participants in Rate Enhancement in Box L.

The Total Day Habilitation Attendant Cost prepopulates in Box M from the sum of Boxes A - L.

Step 2: Calculate Attendant Cost Per Unit

The Total Attendant Cost prepopulates from Box M and the Units of Service prepopulate from Total Units from Units tab. Box N calculates the result.

Step 3: Calculate Weighted Average Attendant Rate

There are three reporting periods from Period 1, Period 2, and Period 3.

For Period 1, enter the Attendant Rate for the designated reporting period. Enter the Units of Service for this period for LON1, LON5, LON8, LON6, and LON9 for Small, Medium, and Large. The total will be calculated.

For Period 2, enter the Attendant Rate for the designated reporting period. Enter the Units of Service for this period for LON1, LON5, LON8, LON6, and LON9 for Small, Medium, and Large. The total will be calculated.

For Period 3, enter the Attendant Rate for the designated reporting period. Enter the Units of Service for this period for LON1, LON5, LON8, LON6, and LON9 for Small, Medium, and Large. The total will be calculated.

Divide the amount in Box O by the Medicaid Only Units. The result will be calculated in Box P as the Weighted Average Rate.

Step 4: Calculate Spending Requirement

Multiply the amount in Box P by 0.90 and enter the product in Box Q as the Spending Requirement.

Step 5: **Calculate Estimated Recoupment Per Unit of Service**

Subtract the amount from Box Q from the amount from Box N. Enter the result in Box R. This is the potential Recoupment per unit of service.

Multiply the amount from Box R by the Medicaid Only Units. Enter the product on Box S. This is the total estimated Recoupment.

The value in Box S is your ***estimated recoupment per unit of service***. Note that this estimate is based on the information reported in this Report.

If this information is not accurate, your estimated recoupment will not be accurate.

PART 3 - Residential Services

Step 1: Enter Attendant Expenses

The Residential Attendant Salaries & Wages prepopulate in Box A.

The Residential Attendant Allocated Payroll Taxes & Workers' Compensation prepopulates in Box B.

Enter total Employee Benefits - Small Residential Attendants in Box C.

Enter total Employee Benefits - Medium Residential Attendants in Box D.

Enter total Employee Benefits - Large Residential Attendants in Box E.

Enter total Mileage Reimbursement - Small Residential Attendants in Box F.

Enter total Mileage Reimbursement - Medium Residential Attendants in Box G.

Enter total Mileage Reimbursement - Large Residential Attendants in Box H.

Enter total Residential Attendant Contract Labor - Residential Attendants in Box I.

Enter total Residential Attendant Contract Labor - Medium Residential Attendants in Box J.

Enter total Residential Attendant Contract Labor - Large Residential Attendants in Box K.

The Total Residential Attendant Cost prepopulates in Box L from the sum of Boxes A - K.

Step 2: Calculate Attendant Cost Per Unit

The Total Attendant Cost prepopulates from Box L and the Units of Service prepopulate from Total Units from Units tab. Box M calculated with the result for estimated cost per unit.

Step 3: Calculate Weighted Average Attendant Rate

There are three reporting periods from Period 1, Period 2, and Period 3.

For Period 1, enter the Attendant Rate for the designated reporting period. Enter the Units of Service for this period for LON1, LON5, LON8, LON6, and LON9 for Small, Medium, and Large. The total will be calculated.

For Period 2, enter the Attendant Rate for the designated reporting period. Enter the Units of Service for this period for LON1, LON5, LON8, LON6, and LON9 for Small, Medium, and Large. The total will be calculated.

For Period 3, enter the Attendant Rate for the designated reporting period. Enter the Units of Service for this period for LON1, LON5, LON8, LON6, and LON9 for Small, Medium, and Large. The total will be calculated.

Divide the amount in Box N by the Medicaid Only Units. The result will be calculated in Box O as the Weighted Average Rate.

Step 4: Calculate Spending Requirement

Multiply the amount in Box O by 0.90 and enter the product in Box P as the Spending Requirement.

Step 5: Calculate Estimated Recoupment Per Unit of Service

Subtract the amount from Box P from the amount from Box M. Enter the result in Box Q. This is the potential recoupment per unit.

Multiply the amount from Box Q by the Medicaid Only Units. Enter the product on Box R. This is the estimated recoupmenbt.

The value in Box R is your **_estimated recoupment per unit of service_**. Note that this estimate is based on the information reported in this Report. If this information is not accurate, your estimated recoupment will not be accurate.

Check all calculations to ensure accuracy