



TEXAS NURSING FACILITY
ENHANCED DIRECT CARE STAFF RATE

2021 COST REPORT and 2022 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: [PFD - LTSS@hhs.texas.gov](mailto:PFD-LTSS@hhs.texas.gov)

Staffing Recoupment Calculation:

- In Cell B5, enter the 9-digit Medicaid contract number for the nursing facility. This number will automatically copy to the other worksheet tabs.
- In Cell B6, enter the date that the reporting period begins. This number will automatically copy to the other worksheet tabs.
- In Cell B7, enter the date that the reporting period ends. This number will automatically copy to the other worksheet tabs.
- In Cell C12, enter the rate enhancement level for Period 1.
- In Cell C13, enter the rate enhancement level for Period 2.

Note: The posted levels awarded list on the Provider Finance website may not reflect changes in the levels that occur after the initial award period, or Provider Finance has not yet added the new contracts to the list. It is the Providers' responsibility to be aware of their past and current rate enhancement levels. You must enter the levels correctly for this worksheet to calculate the recoupment accurately.

The worksheet will use the two levels entered to calculate a Weighted Average Level. This level will appear in Cell C16, **Weighted Average Level**.

Units of Service:

- Enter the units of service for Fee-for-Service (FFS), Hospice, StarPlus and Dual-Eligible from **Step 5.b**.
- Enter the units for Period 1 in columns E-H and the units for Period 2 in columns K-N.
- In Cells F59 and H59 (the fields labeled Mcare), enter the sum of Medicare Residents from **Step 5.b**, table "Non-Medicaid Days of Service in Medicaid Contracted Beds."

In the fields labeled Other (Cells F60 and H60),

- Enter the sum of V.A. Residents in Medicaid Contracted Beds, Private Insurance Residents in Medicaid Contracted Beds, Private Residents in Medicaid Contracted Beds, and Dual-Eligible Demonstration Non-Medicaid Days from **Step 5.b**, table "Non-Medicaid Days of Service in Medicaid Contracted Beds."

In the fields labeled Non-Cont. (Cells F62 and H62),

- Enter the sum of V.A. Residents in Medicaid Contracted Beds, Private insurance Other Residents, and Dual-Eligible Demonstration from **Step 5.b.**, table "Non-Medicaid Days of Service in Medicaid Contracted Beds."
- In Cells F67-F69 and H67-H69, enter the units of service for Ventilators Continuous, Ventilators Partial, and Pediatric Tracheostomy from **Step 5.b.**
- In Cell F72, enter the hours worked by Registered Nurses (RN) for Medicaid beds from **Step 6.c.**, the total of Columns B (Total Staff Hours Non-Related Party) and F (Total Staff Hours Related Party) in STAIRS.
- In Cell G72, enter the hours worked by Licensed Vocational Nurses (LVN) for Medicaid beds from **Step 6.c.**, the total of Columns B (Total Staff Hours Non-Related Party) and F (Total Staff Hours Related Party) in STAIRS.
- In Cell H72, enter the sum of the hours worked by Medication Aides (Med) and Restorative Aides for Medicaid beds from **Step 6.c.**, the total of Columns B (Total Staff Hours Non-Related Party) and F (Total Staff Hours Related Party) in STAIRS.
- In Cell I72, enter the hours worked by Nurse Aides (Aide) for Medicaid beds from **Step 6.c.**, the total of Columns B (Total Staff Hours Non-Related Party) and F (Total Staff Hours Related Party) in STAIRS.
- In Cell F73, enter the hours worked by Contracted Registered Nurses (RN) for Medicaid beds from **Step 6.c.**, the total of Columns D (Total Staff Hours Non-Related Party) and H (Total Staff Hours Related Party) in STAIRS.
- In Cell G73, enter the hours worked by Contracted Licensed Vocational Nurses (LVN) for Medicaid beds from **Step 6.c.**, the total of Columns D (Total Staff Hours Non-Related Party) and H (Total Staff Hours Related Party) in STAIRS.
- In Cell H73, enter the sum of the hours worked by Contracted Medication Aides (Med) and Restorative Aides for Medicaid beds from **Step 6.c.**, the total of Columns D (Total Staff Hours Non-Related Party) and H (Total Staff Hours Related Party) in STAIRS.
- In Cell I73, enter the hours worked by Contracted Nurse Aides (Aide) for Medicaid beds from **Step 6.c.**, the total of Columns D (Total Staff Hours Non-Related Party) and H (Total Staff Hours Related Party) in STAIRS.

Cell I91 will show the Level Achieved prior to any mitigation.

Proceed to the Spending worksheet tab.

Spending:

The Contract Number entered on the Staffing tab will copy to Cell B8 on the Spending tab.

The Reporting Period beginning date entered on the Staffing tab will copy to Cell C9 on the Spending tab.

The Reporting Period ending date entered on the Staffing tab will copy to Cell C10 on the Spending tab.

In Cell D13,

- Enter the total number of Medicaid contracted beds at the end of the reporting period.

If the number of beds changed during the reporting period, use the weighted average number of beds. The weighted average is calculated by multiplying the number of days in each month by the number of beds for that month, summing the results for all months for a total, and then dividing that total by total days in the reporting period.

The units of service entered on the Staffing tab will automatically copy to the Spending tab for FFS, StarPlus, and DualDemo.

Tables in Columns O-U will automatically sum the units of service and multiply them by the RUG rates for the Staffing Level Achieved on the Staffing tab. You can find the rates on the "9-1-2014 Rates to current" tab.

The Direct Care Costs will automatically copy to Cell F80 on the Spending tab after completing the Direct Care tab.

The Dietary Costs will automatically copy to Cell E93 on the Spending tab after completing the Dietary tab.

The Facility Costs will automatically copy to Cell F93 on the Spending tab after completing the Facility tab.

If there is Spending recoupment, the per-unit amount will appear in Cell I106. The total Spending recoupment will be this amount multiplied by the units of service.

Direct Care:

On the Direct Care tab, enter the wages (sum of Total Staff Wages in **Step 6.c.**, Non-Related Party Column C and Related Party Column G) for

- Registered Nurses in Cell C6,
- Licensed Vocational Nurses in Cell C7,
- the sum of Medication Aides and Restorative Aides in Cell C8, and
- Certified Nurse Aides in Cell C9.
- Enter the wages for contracted employees (sum of Total Staff Wages in **Step 6.c.**, Non-Related Party Column E and Related Party Column I) for
- Registered Nurses in Cell C10,
- Licensed Vocational Nurses in Cell C11,
- the sum of Medication Aides and Restorative Aides in Cell C12, and
- Certified Nurse Aides in Cell C13.

From **Step 7**, enter the Direct Care

- FICA and Medicare Payroll Taxes (Cell C14),
- State and Federal Unemployment Taxes (Cell C15),
- Workers' Compensation Premiums (Cell C16), and
- Workers' Compensation Paid Claims (Cell C17).
- Enter the Employee Benefits/Insurance from **Step 6.c.**, Column E in the bottom table, in Cells C18-C20.

The sum of these items will appear in Cell C22 and will copy automatically to the Spending tab in Cell F80.

Dietary

On the Dietary tab in Cell F6, TOTAL OTHER RESIDENT CARE STAFF & ADMINISTRATIVE/OPERATIONS WAGES,

- Enter the sum of the Total Other Resident Care Staff Wages from **Step 6.d.**,

Columns C and G and the **Total Administrative and Operations Personnel Wages** from **Step 6.e.**, Columns C and G, excluding the wages for the Central Office Staff and the Ancillary Indirect Medicaid-Only Staff.

In Cell C6,

- Enter the wages (sum of Total Staff Wages in **Step 6.d.**, Non-Related Party Column C and Related Party Column G) for Food Service Supervisory and Professional Staff.

In Cell C7,

- Enter the wages (sum of Total Staff Wages in **Step 6.d.**, Non-Related Party Column C and Related Party Column G) for Other Food Service Staff.

The sum of Food Service Supervisory and Professional Staff and Other Food Service Staff will calculate in Cell F7. That will be divided into the Total Wages in Cell F6 to calculate a percentage of Total Other Resident Care Staff (ORCS) Wages that are Dietary. This percentage will show in Cell J7.

- Enter the wages for contracted Dietitians/Nutritionists in Cell C8 (Columns E and I).
- Enter the Food Service Supervisory & Professional Contracted Payment in Cell C9.
- Enter Other Food Service Staff Wages Contracted Payment in Cell C10.

The FICA value in Cell C11 will automatically calculate as 7.65% of the Total Dietary Wages in Cell F7.

- Enter the State and Federal Unemployment Employee Taxes from **Step 7**, Other Resident Care and Program Administration in Cell E12.

This value will be multiplied by the Percent of ORCS in Cell J7 and the result will paste in Cell C12.

- Enter the Workers' Compensation Premiums from **Step 7**, Other Resident Care and Program Administration in Cell E13.

This value will be multiplied by the Percent of ORCS in Cell J7 and the result will paste in Cell C13.

- Enter the Workers' Compensation Paid Claims from **Step 7**, Other Resident Care and Program Administration in Cell E14.

This value will be multiplied by the Percent of ORCS in Cell J7 and the result will paste in Cell C14.

- Enter the Employee Benefits from **Step 6.d.**, Other Resident Care - Dietary, Column E Employee Benefits/Insurance in Cells C15-17 (benefits include mileage reimbursement).
- Enter the Total amount for Contract Dietary Services from **Step 8.f.** in Cell C18.
- Enter the Total amount for Supplies/Other Dietary Costs from **Step 8.f.** in Cells C19-22.

The Total Dietary Costs will calculate in Cell C24 and will automatically paste to Cell E93 on the Spending Tab.

Facility

In Cell C6,

- Enter the TOTAL Rent / Lease - Building and Building Equipment from **Step 8.f.**

In Cell C7,

- Enter the TOTAL Depreciation - Building & Improvements, Building Fixed Equipment, Leasehold Improvements, Land Improvements, Other Amortization from **Step 8.f.**

In Cell C8,

- Enter the TOTAL Interest - Mortgage from **Step 8.f.**

The Total Facility Costs will calculate in Cell C10 and will automatically paste to Cell F93 on the Spending tab.

Once the Spending Tab is completed, return to the Staffing tab and see the Adjusted Staffing Level Achieved in Cell I90. This is the Final Level Achieved.

Summary Report

The contract number should automatically paste in Cell C/D5.
The Report Start Date should automatically paste in Cell C/D6.
The Report End Date should automatically paste in Cell C/D7.

The Period 1 Level Awarded should automatically paste in Cell H5
The Period 2 Level Awarded should automatically paste in Cell H6.

The Level Achieved will automatically paste in Cell H7. This level should never show on this table as being higher than the Level Awarded; if that is the case, change the value to the Level Awarded.

In Column B, the Total RUG Rates from the "9-1-2014 Rate to current" tab for the Period 1 Level Awarded should automatically appear.

In Column C, the Total RUG Rates from the "9-1-2014 Rate to current" tab for the Period 1 Level Achieved should automatically appear.

The units of service for Period 1 will automatically copy to Column D.

In Column G, the Total RUG Rates from the "9-1-2014 Rate to current" tab for the Period 2 Level Awarded should automatically appear.

In Column H, the Total RUG Rates from the "9-1-2014 Rate to current" tab for the Period 2 Level Achieved should automatically appear.

The units of service for Period 2 will automatically copy to Column I.

Recoupments

The worksheet will automatically calculate Staffing and Spending recoupments, if any apply, on the Summary Report tab in Cells H9-H11.

Check all calculations to ensure accuracy