TEXAS
Health and Human Services

State of Texas Automated Information and Reporting System

2022 STAIRS

Cost and Accountability Report Training

HHSC PFD LTSS Center for Information and Training

TEXAS
Health and Human Services

Residential Care (RC)

2021 Cost and Accountability Report and 2022 Accountability Report

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Objective

To complete a STAIRS Cost or Accountability Report

COVID-19 Funding and Cost Reporting

HHSC Provider Finance has issued guidelines for how COVID-19 funds should be reported/offset on the report.

These guidelines are based on the Coronavirus Aid, Relief, and Economic Security (CARES) Act and the Texas Administrative Code guidelines/requirements

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What is the Cares Act?

The CARES Act was passed by Congress and signed into law on March 27th, 2020.

The CARES Act provides relief for individuals and businesses that have been negatively impacted by the coronavirus outbreak.

What Does the Cares Act Require?

The CARES Act provides that **"…these funds may not be used to reimburse expenses or losses that have been reimbursed from other sources or that other sources are obligated to reimburse…."**

In this case, Medicaid is considered an "Other Source" that is obligated to reimburse the expense of providing Medicaid services.

What Does the TAC Require?

The TAC provides, "Grants and contracts from federal, state or local government…**should be offset, prior to reporting on the cost report**, against the particular cost or group of costs for which the grant was intended….".

The CARES Act Provider Relief Funds, the Paycheck Protection Program (PPP) and portions of the Economic Injury Disaster Loans **are considered grants** to the extent the funds are forgiven under the terms of the loan programs and/or the terms and conditions of the funds received.

Provider Relief Funds

Cost Report Preparers **should offset** any provider relief funds recognized as revenue by the provider in 2021, not reimbursed by another source against any costs incurred in response to COVID-19.

Providers can reflect the detail of this offset in the trial balance or allocation summary uploaded as supporting documentation and report the final adjusted expenses on the cost or accountability report

Provider Relief Funds

PRF used for Lost Revenue:

PRF revenue recognized in 2021 as a result of lost revenue should not reduce any expenses included on the unadjusted trial balance prior to those expenses being reported on the cost report because these lost revenue dollars are not associated with any specific expense.

PPP Loans

Salaries and Wages: cost report preparers **should offset** an amount equal to any staff wages reimbursed by PPP against any otherwise incurred salary, during the cost reporting period, prior to reporting.

Non-Payroll Expenses: cost report preparers **should offset** non-payroll related expense for the portion of the PPP loan utilized for those non-payroll items.

PPP Loans

Providers can reflect the detail of this offset in the trial balance or allocation summary uploaded as supporting documentation and report the final adjusted expenses on the cost or accountability report.

Local Funds

Pursuant to TAC §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....".

Local Funds

If you have any questions about the treatment of local funds for purposes of the report, please contact the LTSS Center for Information and Training at PFD-LTSS@hhs.texas.gov.

Rate Enhancement

Providers enrolled in the Attendant Compensation Rate Enhancement program receive additional funds to provide increased wages and benefits for attendants and must demonstrate compliance with enhanced spending requirements.

Rate Enhancement recoupments are determined based on spending requirements associated with attendant compensation (such as wages, benefits, and mileage reimbursement).

Cares Act Offsets and Rate Enhancement

The offset of PRF and PPP revenues, previously mentioned, **should not impact the hours reported** for any department on the cost or accountability report.

While the offset of some of the PRF and PPP revenues could reduce specific salaries reported on the cost report, the number of hours reported should agree with the actual hours related to the unadjusted salaries.

If you paid the salary using PRF or PPP dollars, the actual hours incurred will not change and do not reduce them on the Cost or Accountability report.

Support Documentation

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 and/or any applicable support documentation for these reports.

STAIRS

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

Fairbanks will send a notification of access, login and password, to the email address we have on file for the provider.

If you have not received notification of access, then please contact CostInformationPFD@hhs.texas.gov

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Before You Begin

- Review your ledger for unallowable costs and costs that require allocation.
- Adjust for accruals.
- Prepare the reconciliation worksheet and allocation summaries.
- Gather information on your depreciable assets.
- Gather information on Related Parties

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Organization of the Cost Report

Reporting Categories

- Combined Entity and Provider Information
- Units of Service and Revenues
- Wages and Compensation
- Payroll Taxes and Workers' Compensation
- (Cont.)

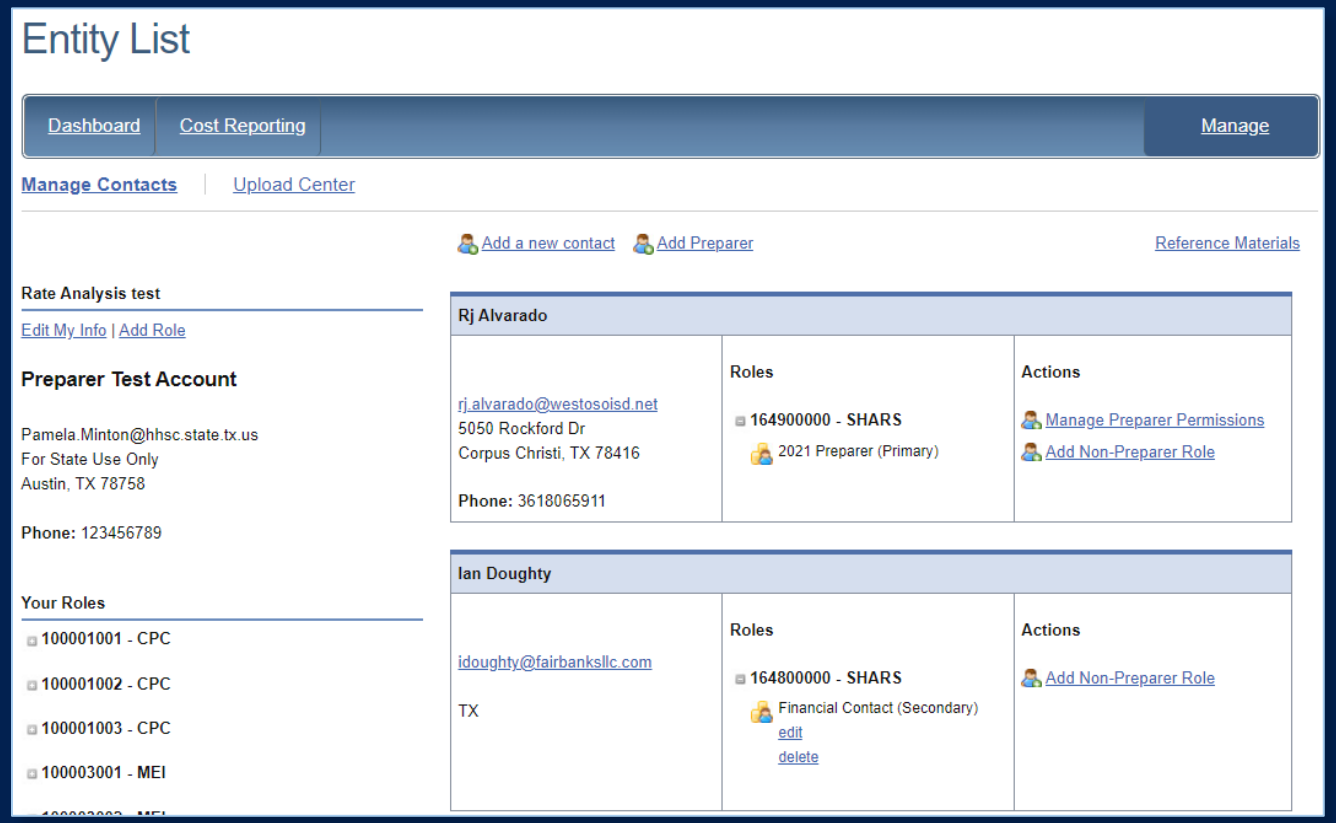
STAIRS

Organization of the Cost Report

Reporting Categories

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

STAIRS Dashboard



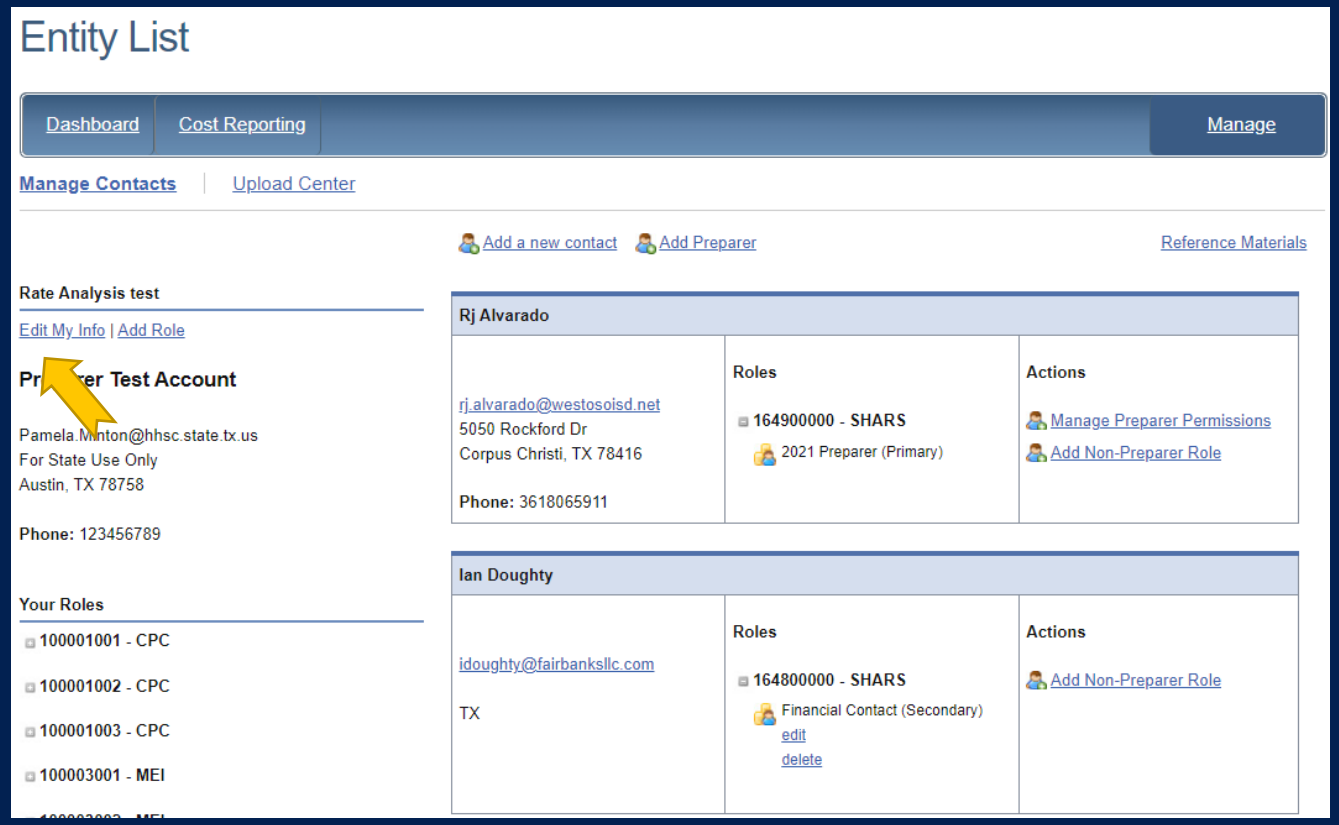
Dashboard

The **Entity Contact** (Primary) logs into the system and sets up other users.

STAIRS

STAIRS – Manage Contacts

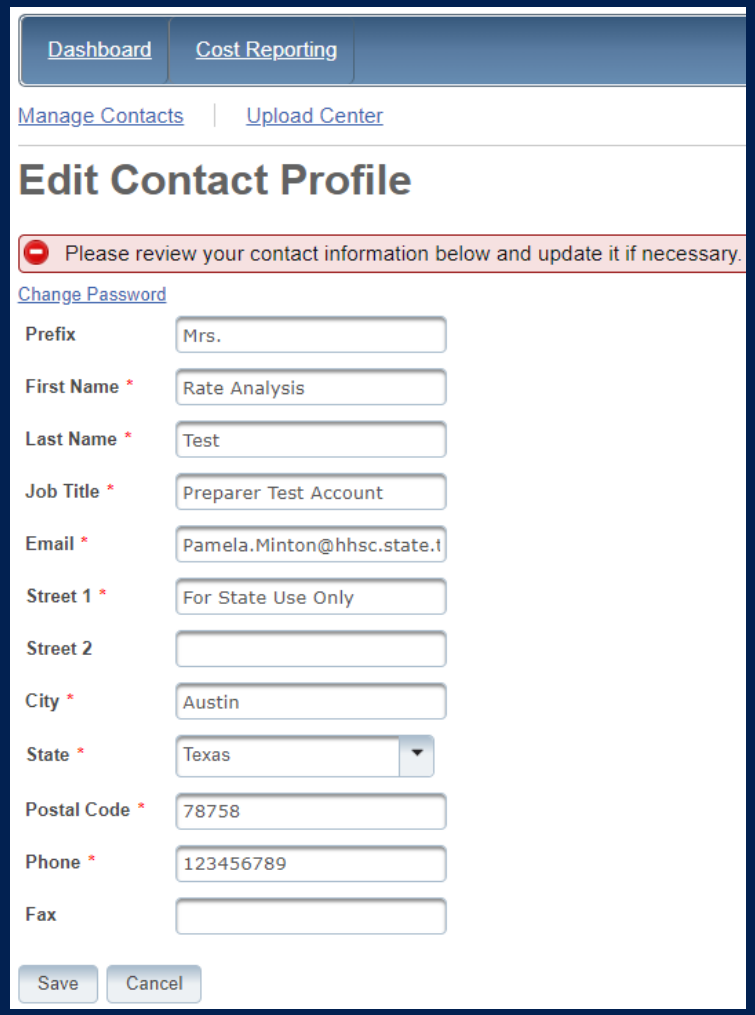
RC Entity Edit My Info link is at the top of the page.



STAIRS

STAIRS – Review and Edit Profile

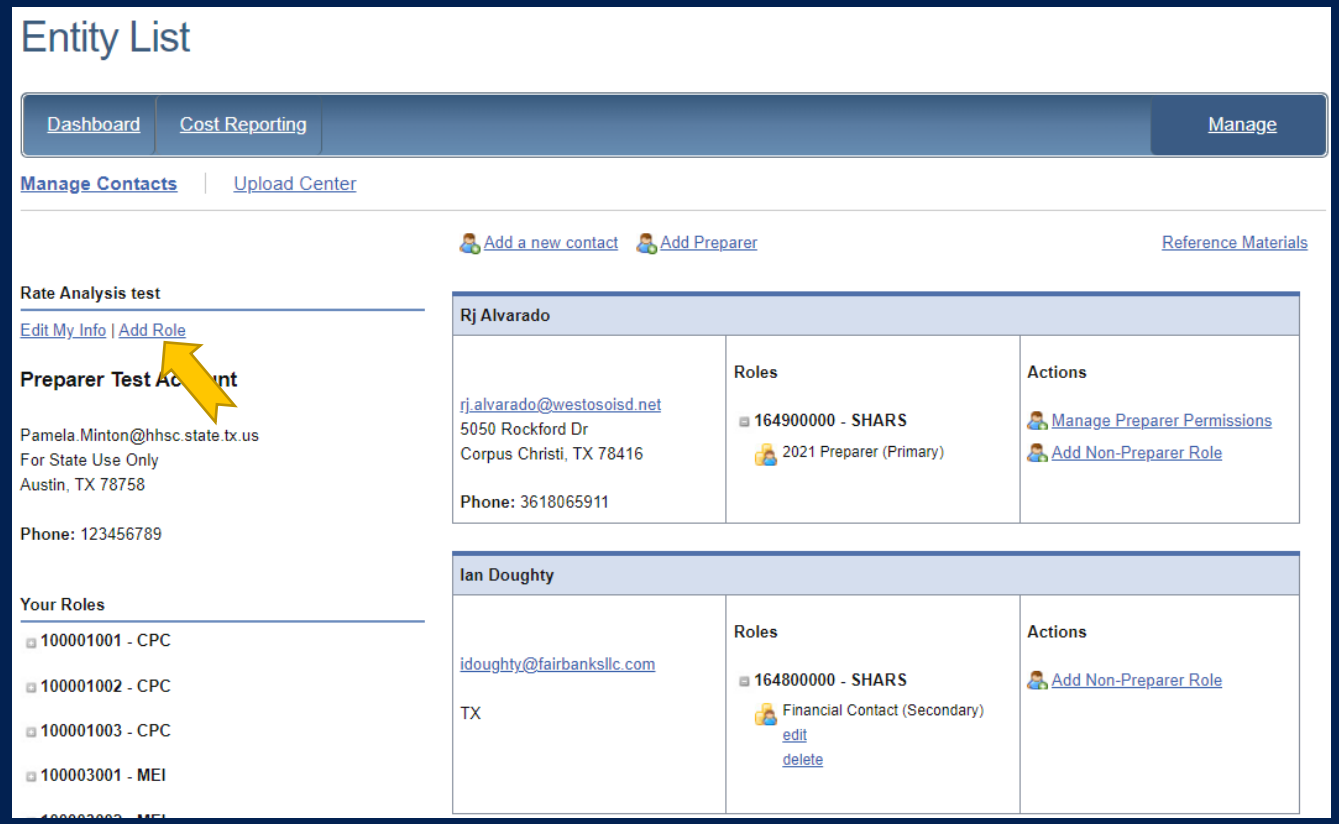
Complete this form with your information and click Save to finish.



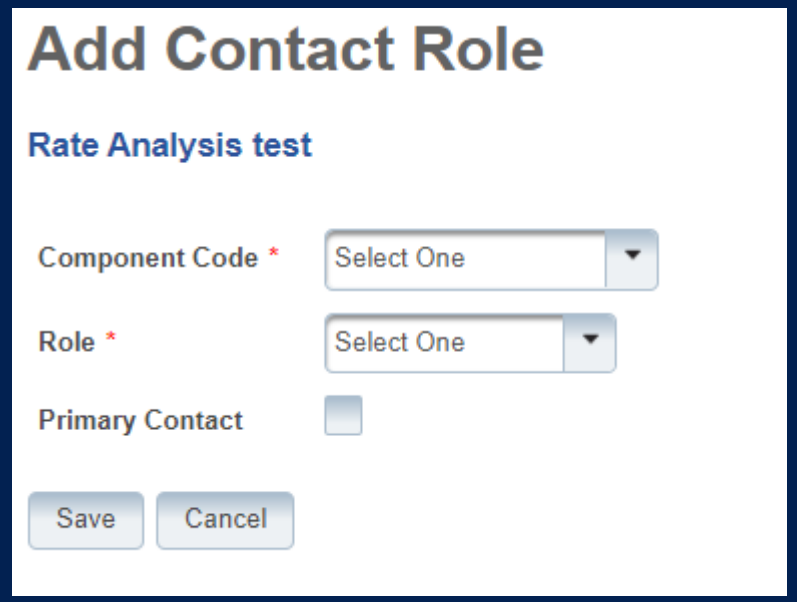
STAIRS

STAIRS – Add Role

RC Entity Add Role link is at the top of the page.



STAIRS



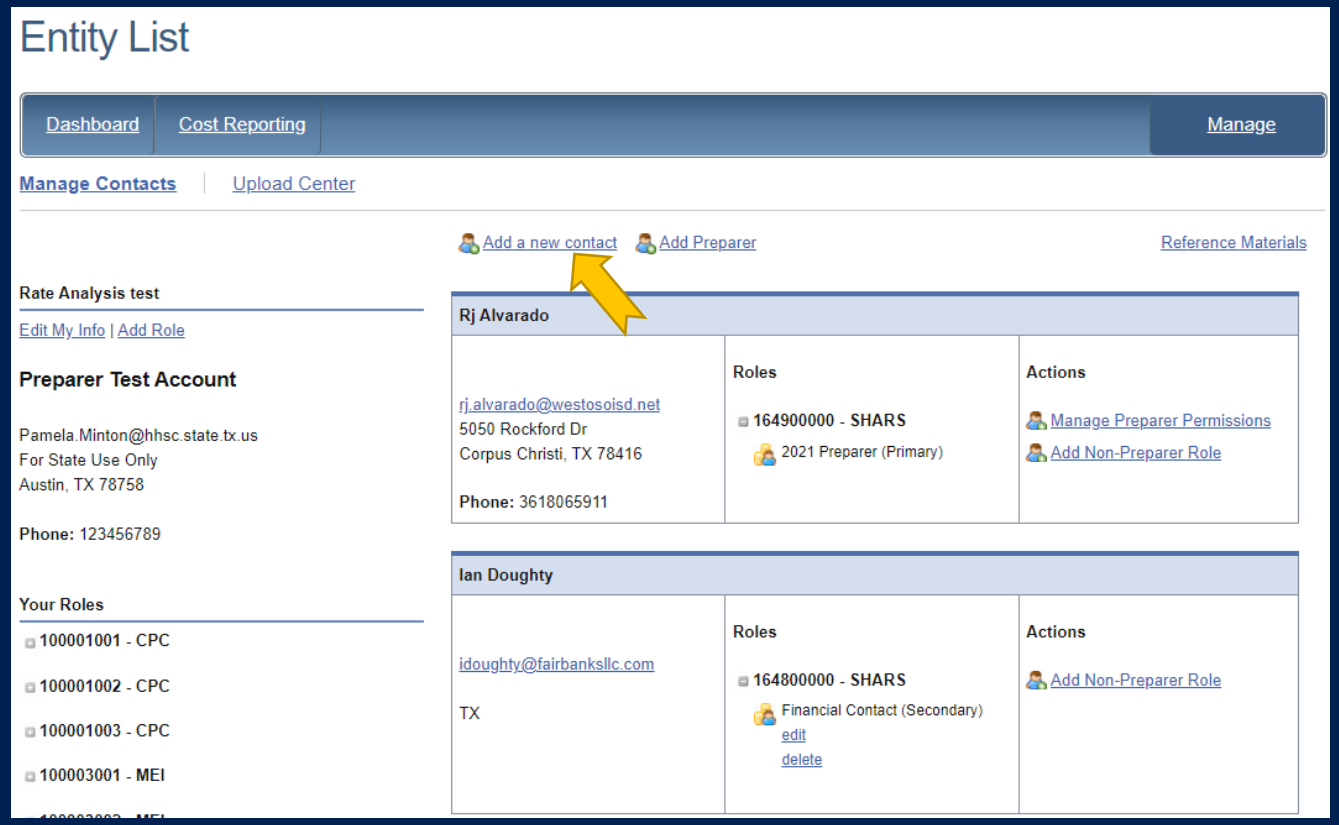
Add Contact Role

- Component Code
- Add Role as Primary or Financial Contact

STAIRS

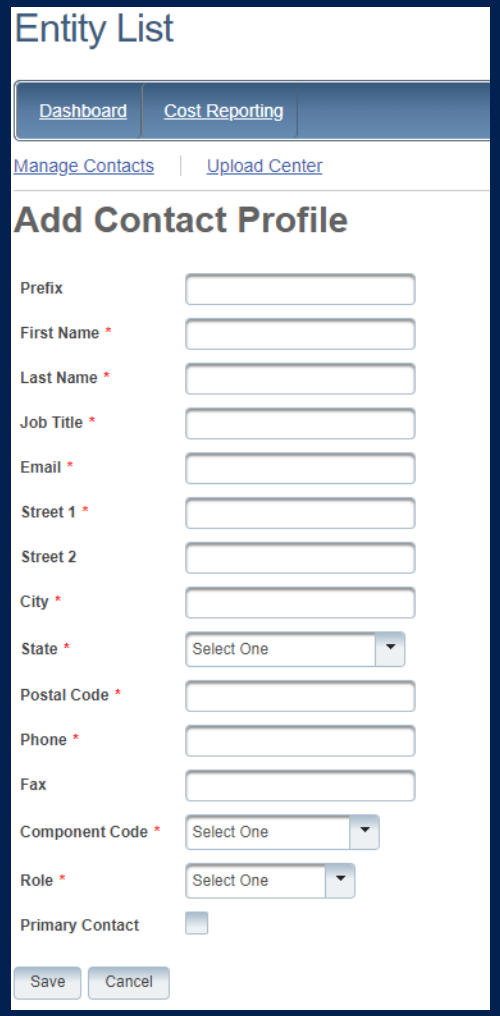
STAIRS – Add New Contact

RC Entity Add New Contact link is at the top of the page.



STAIRS

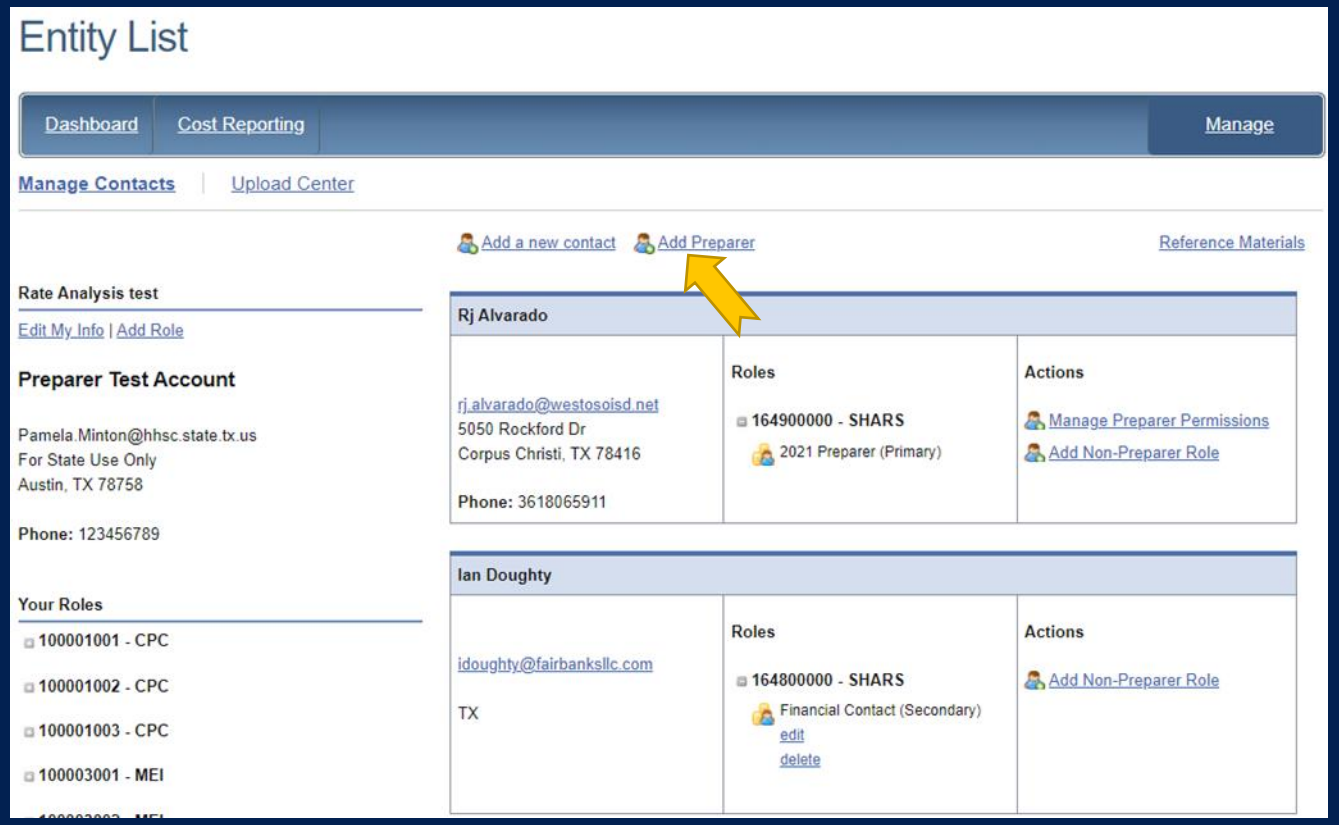
Add Contact Profile



STAIRS

STAIRS – Manage Contacts

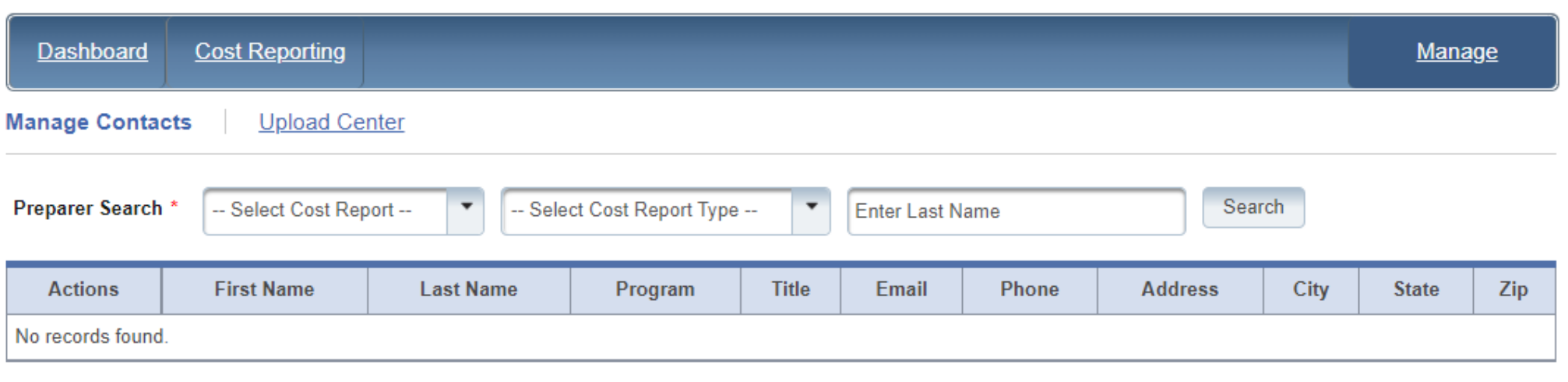
Select “Add Preparer”.



STAIRS

STAIRS – Manage Contacts

Select a Preparer



STAIRS

STAIRS – Manage Contacts

Report Preparer – determine who will be preparing your cost report.

Select Add RC preparer.

Search by name and check that the person is on the drop-down list to choose as the Preparer in STAIRS.

STAIRS

Roles

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

Preparer can set up other Preparers. This is the only role that can make entries into the cost report. Must sign the Methodology Certification. Cannot sign the Cost Report Certification.

STAIRS

Roles

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

Detailed information can be found in the document titled "**Managing Contacts Processing Procedures**" in the Reference Materials section at the bottom of every page in STAIRS. A person can hold more than one role

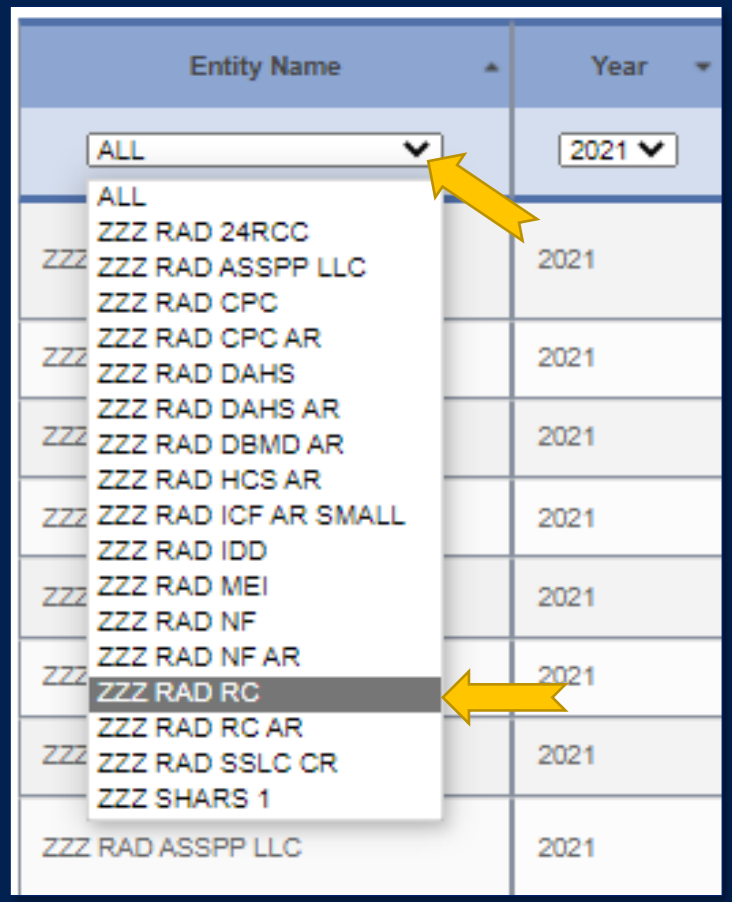
STAIRS

Roles

Combined Entity - one or more commonly owned corporations and/or limited partnerships where the general partner is controlled by the same identical persons as the commonly owned corporation(s). May involve an additional *CONTROLLING ENTITY* which owns all members of the combined entity.

Contracting Entity - The contract with which Medicaid contracts for the provision of the Medicaid services included on this cost report.

STAIRS Entity List



Entity Name

- Open the Entity pull down menu.
- Select your discipline from the menu.

STAIRS Entity List

Entity Name	Year	Type	Code	Site Type	Status	Steps Complete
ALL	2021	RC	Search			
ZZZ RAD RC	2021	RC	100004003	STAR+PLUS-123456909		3 on 01/18/2022
ZZZ RAD RC	2021	RC	100004002	AL-123456903		3 on 01/18/2022
ZZZ RAD RC	2021	RC	100004001	RC-123456901 AL-123456902 STAR+PLUS-123456904		6a on 01/18/2022

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There are 14 Steps to complete a Cost or Accountability Report.

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Steps 1 Combined Entity Identification

Purpose

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

How HHSC PFD uses the information?

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

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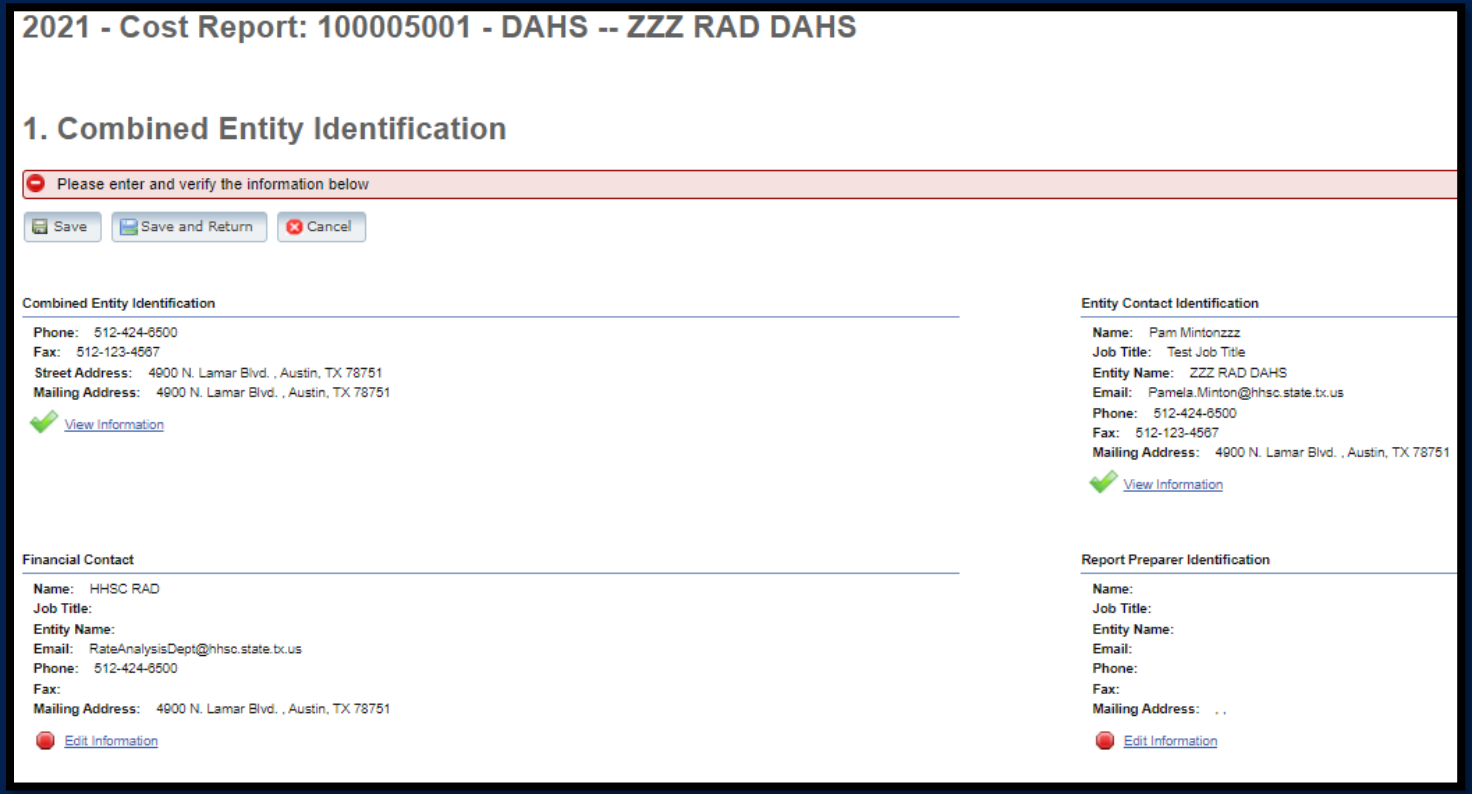
Steps 1 Combined Entity Identification

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



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

1. Combined Entity Identification

Please enter and verify the information below

Save | Save and Return | Cancel

Combined Entity Identification

Phone: 512-424-6500
Fax: 512-123-4567
Street Address: 4900 N. Lamar Blvd. , Austin, TX 78751
Mailing Address: 4900 N. Lamar Blvd. , Austin, TX 78751

View Information

Entity Contact Identification

Name: Pam Mintonzzz
Job Title: Test Job Title
Entity Name: ZZZ RAD DAHS
Email: Pamela.Minton@hhsc.state.tx.us
Phone: 512-424-6500
Fax: 512-123-4567
Mailing Address: 4900 N. Lamar Blvd. , Austin, TX 78751

View Information

Financial Contact

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

Edit Information

Report Preparer Identification

Name:
Job Title:
Entity Name:
Email:
Phone:
Fax:
Mailing Address: , ,

Edit Information

STAIRS

Step 2 General Information

Purpose

The purpose of Step 2 is to give general information, including the Combined Entity's reporting period and to determine if the Combined Entity wants to aggregate reporting expenses used to determine compliance in the Rate Enhancement program.

How HHSC PFD uses the information?

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

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Steps 2 General Information

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

Combined Entity Report Period Beginning (mm/dd/yyyy) *	08/01/2020
Combined Entity Report Period Ending (mm/dd/yyyy) *	05/01/2021

Do you request to aggregate by program those contracts held by this Combined Entity which participated in the Rate Enhancement for the purpose of determining compliance with spending requirements? Indicate below by applicable program. If you only have one contract in a particular program or are only submitting one accountability report for a program select "No" for aggregation."

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

STAIRS

Step 3. Contract Management

Purpose

Provide information about the combined entity's business components.

How HHSC PFD uses the information

HHSC PFD uses the information in Step 3 during the Cost or Accountability report examination process.

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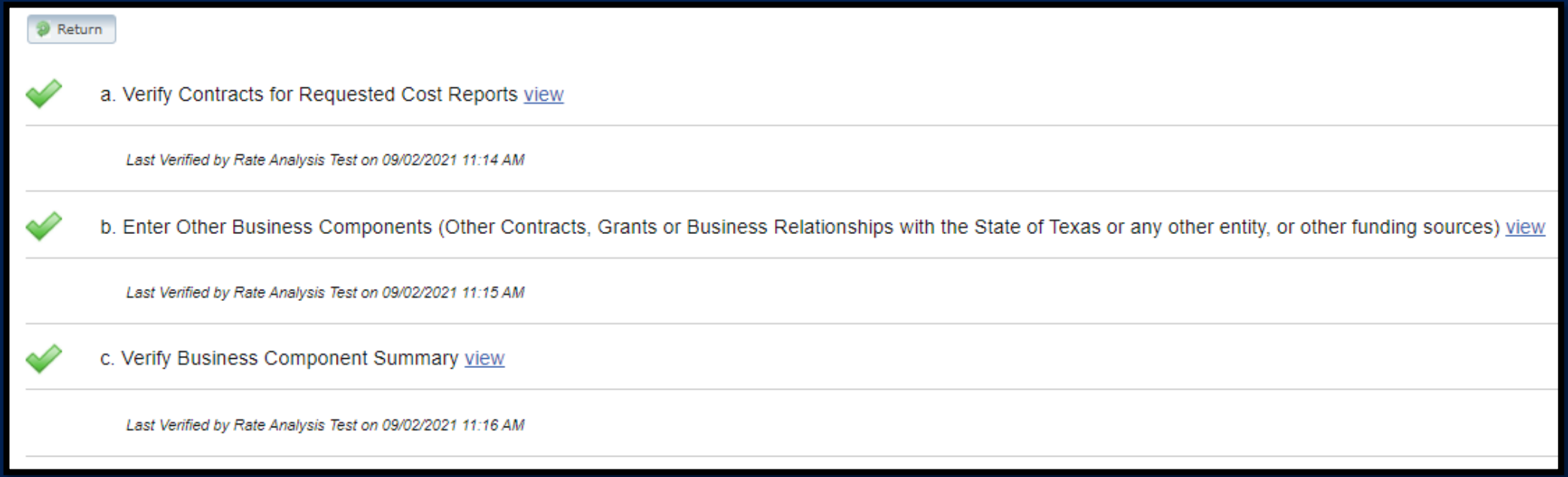
Step 3. Contract Management

Three steps:



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Step 3.a. Verify Contracts for Requested Reports

State issue contracts are listed in Step 3A, such as HHSC contracts and STAR+PLUS.

Active Entire Report Period?	Cost Report Group Code	Contracting Entity Name	CR Type	Program	Site Type	Contract #	Contract Name	Enhancement Participation	Note
Yes No	100004001	ZZZ RAD RC	RC	RC AL STAR+PLUS	n/a n/a n/a	123456901 123456902 123456904	ZZZ RAD RC ZZZ RAD RC ZZZ RAD RC	RC RC	
Yes No	100004002	ZZZ RAD RC	RC	AL	n/a	123456903	ZZZ RAD RC	RC	
Yes No	100004003	ZZZ RAD RC	RC	STAR+PLUS	n/a	123456909	ZZZ RAD RC		

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Step 3.b. Enter Other Business Components

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

	Active Entire Reporting Period	Contract Type	Service Type	Contracting Entity Name	Contract #/ Provider Identification
	Yes	HHSC	Other - provide explanation:Pizza Restaurant		123456789
	Yes		Child and Adult Care Food Program (CACFP)		123456
	Yes	Other	Other - provide explanation:Restaurant		1234567
	Yes	Other	Other - provide explanation:Restaurant		1234567
	Yes	Other	Other - provide explanation:Construction Company		1234567
	Yes	Other	Other - provide explanation:Morning Coffee		1237899

STAIRS

Step 3.c. Verify Business Component Summary

Contract Type	Report Group Code	Contracting Entity Name	CR Type
Requested	100004001	ZZZ RAD RC	RC
Requested	100004002	ZZZ RAD RC	RC
Requested	100004003	ZZZ RAD RC	RC
HHSC	123456789		Other - provide explanation - Pizza Restaurant
Other	123456		Child and Adult Care Food Program (CACFP)
Other	1234567		Other - provide explanation - Restaurant
Other	1234567		Other - provide explanation - Restaurant
Other	1234567		Other - provide explanation - Construction Company
Other	1237899		Other - provide explanation - Morning Coffee

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

Yes

STAIRS

Step 4 General Information

Purpose

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

How do we use this information?

HHSC 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

National Provider Identifier (NPI) #: Please contact HHSC at costinformationpfd@hhs.texas.gov if you believe this is not your current NPI number.	N/A
Facility Identification #: Please contact HHSC at costinformationpfd@hhs.texas.gov if you believe this is not your current facility identification number.	N/A
Type of Ownership of Contracting Entity	**Proprietary (For Profit)**: Sole Proprietor; Partnership; Limited Partnership; Limited Liability Company; "S" Corporation; Corporation **Nonprofit Corporation**: Owned or affiliated with religious organization; Not owned or affiliated with religious organization **Nonprofit Association**: Owned or affiliated with religious organization; Not owned or affiliated with religious organization **Government**: State; County; Municipal; Special District; Federal
Contracted Provider Report Period Beginning (mm/dd/yyyy)	01/01/2021
Contracted Provider Report Period Ending (mm/dd/yyyy)	12/31/2021
Is provider a participant in Rate Enhancement for the entire reporting period for this cost report group for DAHS services?	Yes
Was an accrual method of accounting used for reporting all revenues, expenses, and statistical information on this report except for where the instructions require otherwise?	--
Did the preparer(s) of this report review the most recently received audit adjustments and make the necessary revisions when preparing this report?	--
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.	--
Are you reporting Central Office expenses in this Cost Report?	--
Are you reporting any allocated Non-Central Office Program Administration expenses?	--
Please upload an Organizational Chart	-- Select file or upload new file
Did you provide units of service during this cost reporting period?	--
Covid Related Questions	
Did you experience a decrease in costs/utilization directly related to COVID-19?	--

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

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Step 4 General Information

COVID-19 Related Questions

This section is questions on how COVID-19 affected your business.

This section is for informational purposes only.

Covid Related Questions

Did you experience a decrease in costs/utilization directly related to COVID-19?	Yes		
Did you incur an increase in costs directly related to 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.	Yes		
a) If Yes, was it an increase in unit of service?	No	Please explain:	explain
b) If Yes, was it due to an increase in costs per unit of service?	No	Please explain:	explain
Did you incur costs for a category(ies) that historically is not incurred when administrating/delivering this program/service?			
Did you receive local, state or federal grants directly related to COVID-19?			

STAIRS

Step 5. Units of Service and Revenue

Purpose

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

How do we use this information?

HHSC PFD uses this information to determine the contracted provider's revenue. Units of service are used in the report reconciliation process to determine spending compliance in the Rate Enhancement program and during rate-setting calculations.

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Step 5 Units of Service and Revenue

Step 5.a. – Statistical Data

Step 5.b. – Resident Care Days

Step 5.c. – STAR+PLUS Resident Days

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Step 5.a. Statistical Data

Enter Licensed and Contracted Beds

Total number of Licensed Beds at the End of the Reporting Period: *	
Total number of Contracted Beds at the End of the Reporting Period: *	

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Step 5.b. Resident Care Days

This step applies to RC Apartment, Non-Apartment. Within this step, the programs are specified for each set of data entry fields.

Resident Days				
Service	Rate Period 2 01/01/2021 - 08/31/2021	Rate Period 3 09/01/2021 - 12/31/2021	Total Resident Days	Private and Other Revenue
RC Apartment				
RC Non-Apartment				
Private Pay				
Non-Reimbursed Service				
TOTAL	0	0	0	$0

	Resident Days for the Entire Reporting Period	Non-DADS Revenue
Emergency Care (Private and Other)		

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Step 5.c. STAR+PLUS Assisted Living Resident Days

Resident Days				
AL Single Occupancy Apartment	Rate Period 2 01/01/2021 - 08/31/2021	Rate Period 3 09/01/2021 - 12/31/2021	Total Resident Days	Private and Other Revenue
Non-Participant			0	
AL 1			0	
AL 2			0	
AL 3			0	
AL 4			0	
AL 5			0	
AL 6			0	
Private Pay			0	
Non-Reimbursed Service			0	
TOTAL	0	0	0	$0

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Step 6 Wages and Compensation

Purpose

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

How do we use this information?

HHSC PFD uses this information to determine the contracted provider's employee and contracted staff expenses. Staff expenses are used in the report reconciliation process to determine spending compliance in the Attendant Compensation Rate Enhancement program and rate-setting calculations.

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Step 6 Wages and Compensation

Step 6a - General Information

Step 6b - Related Party

Step 6c - Attendant

Step 6d - Non-Attendant

Step 6e - Administrative & Operations Personnel

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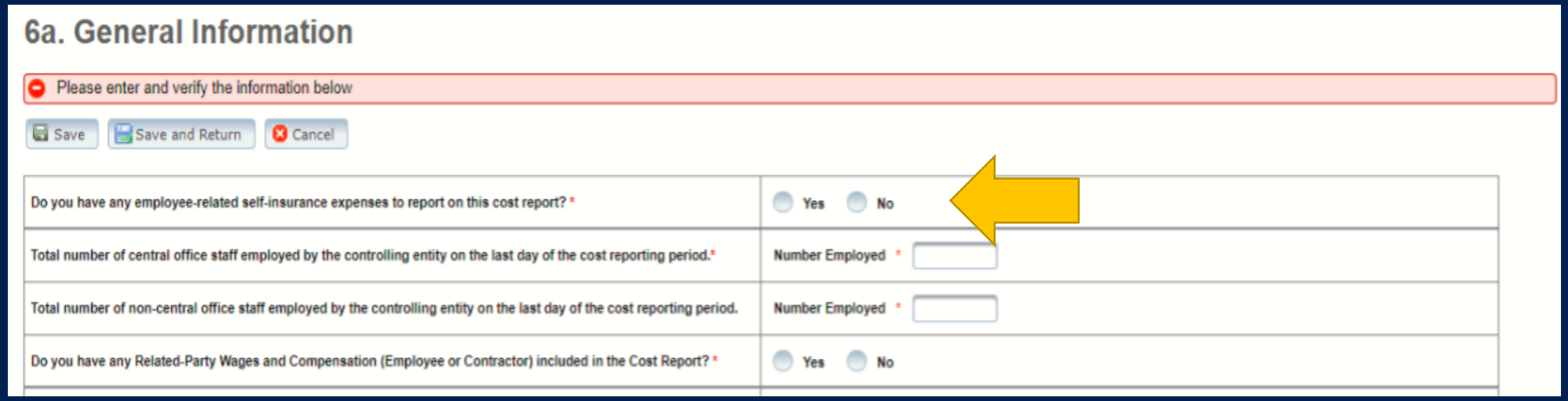
Step 6.a.



Do you have any Related-Party Wages and Compensation (Employee or Contractor) included in the Cost Report?

Click “Yes” or “No”.

Related Parties

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

- Parent, child, sibling (including Step-children)
- Mother-in-law, Father-in-law
- Aunt, Uncle, Cousin
- Marriage
- Common ownership
- Control

STAIRS

Step 6.a. General Information

Do you have any employee-related self-insurance expenses to report on this cost report? *	No
Total number of central office staff employed by the controlling entity on the last day of the cost reporting period.*	Number Employed * 1
Total number of non-central office staff employed by the controlling entity on the last day of the cost reporting period.	Number Employed * 1
Do you have any Related-Party Wages and Compensation (Employee or Contractor) included in the Cost Report? *	No
Number of DAHS clients (Medicaid, Non-Medicaid, Private Pay, etc. combined) actively enrolled on 12/31/2020	
Have the attendants, whose data is reported in Step 6c, performed attendant functions at least 80% of their total time worked?	Yes

Enter the Total number of office staff employed by the controlling entity.

STAIRS

Step 6.a. General Information

6a. General Information

Please enter and verify the information below

Save | Save and Return | Cancel

Do you have any employee-related self-insurance expenses to report on this cost report? *	Yes No
Total number of central office staff employed by the controlling entity on the last day of the cost reporting period.*	Number Employed *
Total number of non-central office staff employed by the controlling entity on the last day of the cost reporting period.	Number Employed *
Do you have any Related-Party Wages and Compensation (Employee or Contractor) included in the Cost Report? *	Yes No

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Step 6.a. Staff Recruiting, Retention, and Benefits

Staff Recruiting Information

Staff Recruiting Difficulties	
Position Type	Level of difficulty in recruiting new staff from 1/1/2020 - 12/31/2020? Please select one option for each Position Type
Part-time Attendants *	0- N/A (No staff of this type)
Full-time Attendants *	0- N/A (No staff of this type)
Part-time Nurses (RNs, LVNs) *	0- N/A (No staff of this type)
Full-time Nurses (RNs, LVNs) *	0- N/A (No staff of this type)
Part-time Administrative, Operations and Central	
Full-time Administrative, Operations and Central	

Staff Retention Information

Staff Retention Information												
			Number of staff who left:		Number of staff (Medicaid, Non-Medicaid & Private Pay combined) based on length of time employed or contracted with your agency							
Position Type	Number of staff (Medicaid, Non-Medicaid & Private Pay combined) on 12/31/2019	Number of staff vacancies on 12/31/2019	1/1/2019 - 6/30/2019	7/1/2019 - 12/31/2019	Less than 6 months	Between 6 and 12 months	Over 12 months	Average number of days to fill vacant positions (estimates accepted if unknown)	Number of attendants paid above the base wage rate of $8.00/hour on 12/31/2019	Current starting hourly wage for this type of position within your agency in 2019	Average hourly wage for this type of position after 2 years of employment	Percentage of work hours filled w/OT or non-scheduled staff (estimates accepted if unknown)
Part-time Attendants and Drivers										$	$	%
Full-time Attendants and Drivers										$	$	%
Part-time Nurses (RNs, LVNs)												
Full-time Nurses (RNs, LVNs)												
Part-time Administrative, Operations and Central Office Staff												
Full-time Administrative, Operations and Central Office Staff												
TOTAL	0	0	0	0	0	0						

STAIRS

Step 6.a. Staff Recruiting Difficulties

Staff Recruiting Information

Staff Recruiting Difficulties	
Position Type	Level of difficulty in recruiting new staff from 1/1/2020 - 12/31/2020? Please select one option for each Position Type
Part-time Attendants *	0- N/A (No staff of this type)
Full-time Attendants *	0- N/A (No staff of this type)
Part-time Nurses (RNs, LVNs) *	0- N/A (No staff of this type)
Full-time Nurses (RNs, LVNs) *	0- N/A (No staff of this type)
Part-time Administrative, Operations and Central Office Staff *	0- N/A (No staff of this type)
Full-time Administrative, Operations and Central Office Staff *	0- N/A (No staff of this type)

For each of the listed staff Position Types, choose one of eight options:

Very easy	Difficult
Moderately easy	Moderately difficult
Easy	Very difficult
Neither easy nor difficult	N/A (no staff of this type)

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Step 6.a. Staff Retention Information

Staff Retention Information

Staff Retention Information												
			Number of staff who left:		Number of staff (Medicaid, Non-Medicaid & Private Pay combined) based on length of time employed or contracted with your agency							
Position Type	Number of staff (Medicaid, Non-Medicaid & Private Pay combined) on 12/31/2019	Number of staff vacancies on 12/31/2019	1/1/2019 - 6/30/2019	7/1/2019 - 12/31/2019	Less than 6 months	Between 6 and 12 months	Over 12 months	Average number of days to fill vacant positions (estimates accepted if unknown)	Number of attendants paid above the base wage rate of $8.00/hour on 12/31/2019	Current starting hourly wage for this type of position within your agency in 2019	Average hourly wage for this type of position after 2 years of employment	Percentage of work hours filled w/OT or non-scheduled staff (estimates accepted if unknown)
Part-time Attendants and Drivers										$	$	%
Full-time Attendants and Drivers										$	$	%
Part-time Nurses (RNs, LVNs)												
Full-time Nurses (RNs, LVNs)												
Part-time Administrative, Operations and Central Office Staff												
Full-time Administrative, Operations and Central Office Staff												
TOTAL	0	0	0	0	0	0						

STAIRS

Step 6.a. Attendant Benefits Information

Attendant Benefits Information

Attendant Benefits Information		
In addition to wages, does your agency offer benefits to attendant? If Yes, check all that apply	Full-Time Attendant	Part-Time Attendant
Medical Insurance (paid in whole or in part by agency)		
Dental Insurance (paid in whole or in part by agency)		
Retirement (paid in whole or in part by agency)		
Paid Sick Leave		
Paid Vacation		
Short-Term Disability		
Long-Term Disability		
Jury Duty Leave		
Bereavement Leave		
Vision Insurance		
Employee Assistance Plan		
Life Insurance		

Save | Save and Return | Cancel

STAIRS

Step 6.b. Related-Party

Purpose

To collect related-party information.

6b. Related-Party

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

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

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

STAIRS

Step 6.b. Related-Party

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

Business Component & Line Item Allocation

Add Record

							Hours	Compensation
	Line Item	Site Type	Job Title	Position Type	Description Of Duties	Employed/Contracted	Total Hours Worked	Compensation

Add Line Item

TOTAL

Attach Organization Chart 1	Attach Organization Chart 2 (Optional)	Attach Organization Chart 3 (Optional)
Select file or upload new file	Select file or upload new file	Select file or upload new file

Select Line Item Allocation Methodology	Attach Methodology
	Select file or upload new file

TOTAL

Select Business Component Allocation Methodology	Attach Methodology
	Select file or upload new file

Save Cancel

STAIRS

Step 6.c. Attendant

Report attendant expenses.

	Non-Related Party				Related Party				Related Party and Non-Related Party						
Type	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	Total Compensation	Average Staff Rate	Average Contracted Rate	Average Mileage Reimbursement per mile
A	B	C	D	E	F	G	H	I	J	K	L	M (C+E+G+I+J+L)	N [(C+G)/(B+F)]	O [(E+I)/(D+H)]	P (L/K)
Attendants												$0	$0.00	$0.00	$0.00
Drivers												$0	$0.00	$0.00	$0.00
Medication Aides												$0	$0.00	$0.00	$0.00
TOTAL	0.00	$0	0.00	$0	0.00	$0	0.00	$0	$0	0	$0	$0			

STAIRS

Step 6.d. Non-Attendant

Purpose

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

	Non-Related Party				Related Party				Related Party and Non-Related Party						
Type	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	Total Compensation	Average Staff Rate	Average Contracted Rate	Average Mileage Reimbursement per mile
A	B	C	D	E	F	G	H	I	J	K	L	M (C+E+G+I+J+L)	N [(C+G)/(B+F)]	O [(E+I)/(D+H)]	P (L/K)
Registered Nurse (RN)												$0	$0.00	$0.00	$0.00
Licensed Vocational Nurse (LVN)												$0	$0.00	$0.00	$0.00
Activity Director												$0	$0.00	$0.00	$0.00
Housekeeping												$0	$0.00	$0.00	$0.00
Food Service Supervisory Staff												$0	$0.00	$0.00	$0.00
Food Service Other Staff												$0	$0.00	$0.00	$0.00
Other Direct Care Staff												$0	$0.00	$0.00	$0.00
Personal Care 3 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			

STAIRS

Step 6.e. Administrative and Operations Personnel

(Cost Report only)

Purpose

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

	Non-Related Party				Related Party						
Type	Total Staff Hours	Total Staff Wages	Total Contracted Hours	Total Contracted Payment	Total Staff Hours	Total Staff Wages	Total Contracted Hours	Total Contracted Payment	Total Compensation	Average Staff Rate	Average Contracted Rate
A	B	C	D	E	F	G	H	I	J (C+E+G+I)	K [(C+G)/(B+F)]	L [(E+I)/(D+H)]
Administrator									$0	$0.00	$0.00
Assistant Administrator									$0	$0.00	$0.00
Owner									$0	$0.00	$0.00
Electronic Visit Verification Staff									$0	$0.00	$0.00
Alternative Device Management									$0	$0.00	$0.00
Other Administrative Staff									$0	$0.00	$0.00
Field/First Line Supervisors									$0	$0.00	$0.00
Other Facility & Operations (including Maintenance and Transportation) Staff									$0	$0.00	$0.00
Central Office Staff									$0	$0.00	$0.00
TOTAL	0.00	$0	0.00	$0	0.00	$0	0.00	$0	$0		

* Average excludes Central Office Staff

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

STAIRS

Step 7 Payroll Taxes and Workers' Compensation

Purpose

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

TEXAS
Health and Human Services

STAIRS

Step 7 - Payroll Taxes and Workers' Compensation

Report costs for all staff including:

- Attendant staff
- Non-attendant / program administration

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?	
Is your entity a Texas Workforce Commission Reimbursing Employer (e.g., not required to pay quarterly taxes to the Texas Workforce Commission (TWC for unemployment coverage)?	

Taxes and Workers' Compensation	Attendant	Non-Attendant and Program Admin	Central Office	Total
FICA and Medicare Payroll Taxes				0
State and Federal Unemployment Taxes				0
Workers' Compensation Premiums				0
Workers' Compensation Paid Claims				0

STAIRS

Step 7 - Payroll Taxes and Workers' Compensation

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

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

STAIRS

Step 8. Facility and Operations Costs

Purpose

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

TEXAS
Health and Human Services

STAIRS

Step 8 Facility and Operations Costs

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

STAIRS

Step 8.a. General Information Purpose

To collect Facility and Operations cost. This information will lock or unlock certain sections in Step 8.

Do you have any contracted management costs to report? Note: Related-party management expenses must be reported as central office expenses. *	Yes - Non-Related Party / Yes - Related Party / Yes - Both Non-Related Party and Related Party / No
Do you have any asset or operations-related self-insurance expenses to report on this cost report?	Yes / No
Were any supplies or non-depreciable equipment purchased or leased from a related party?	Yes / No
Were there any related-party loans?	Yes / No
Were there any related-party contracted services?	Yes / No
HHSC Contracted Setting (Select all that apply)?	
STAR+PLUS Assisted Living Apartment - Single Occupancy	Yes / No
STAR+PLUS Double Occupancy Apartment	Yes / No
STAR+PLUS Non-Apartment	Yes / No
STAR+PLUS PC3	Yes / No
RC Apartment	Yes / No
RC Non-Apartment	Yes / No
Is the Building in which RC/AL services are provided utilized entirely by the RC/AL program?	Yes / 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	

STAIRS

Step 8.a. All Other Cost

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

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	0.00

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.

STAIRS

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

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

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

	Name of Related-Party/Organization	Type	Description	Cost to Related-Party	Is Allocation Complete?

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

STAIRS

Step 8.c. Related-Party Loans

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

8.c. Related-Party Loans

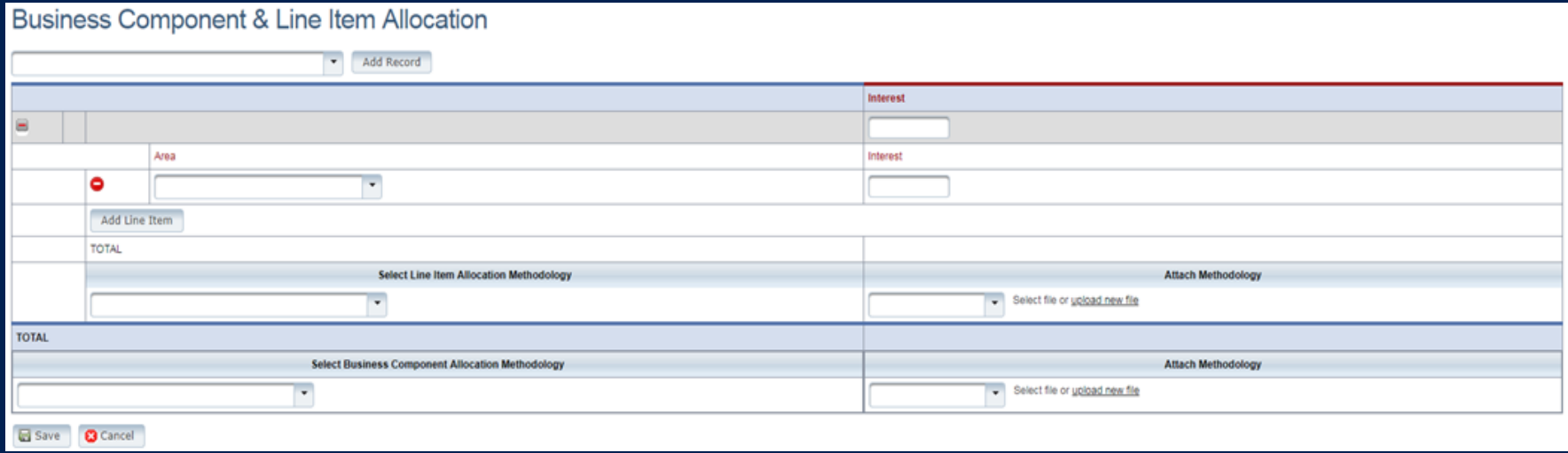
	Name of Related-Party/Organization	Type	Description	Inception Date	Loan Amount	Term (months)	Interest	Is Allocation Complete?
								✔

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

STAIRS

Step 8.c. Business Component & Line-Item Allocation

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

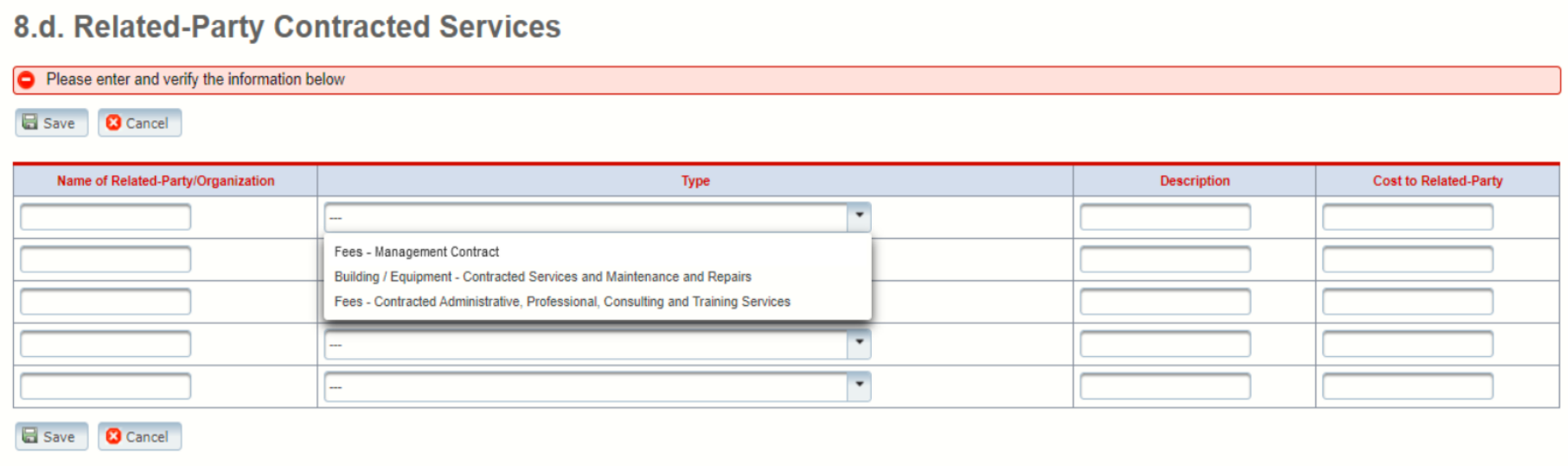


Business Components and Line-item Allocation is limited to the businesses and contracts entered in Step 3.

STAIRS

Step 8.d. Related-Party Contracted Services

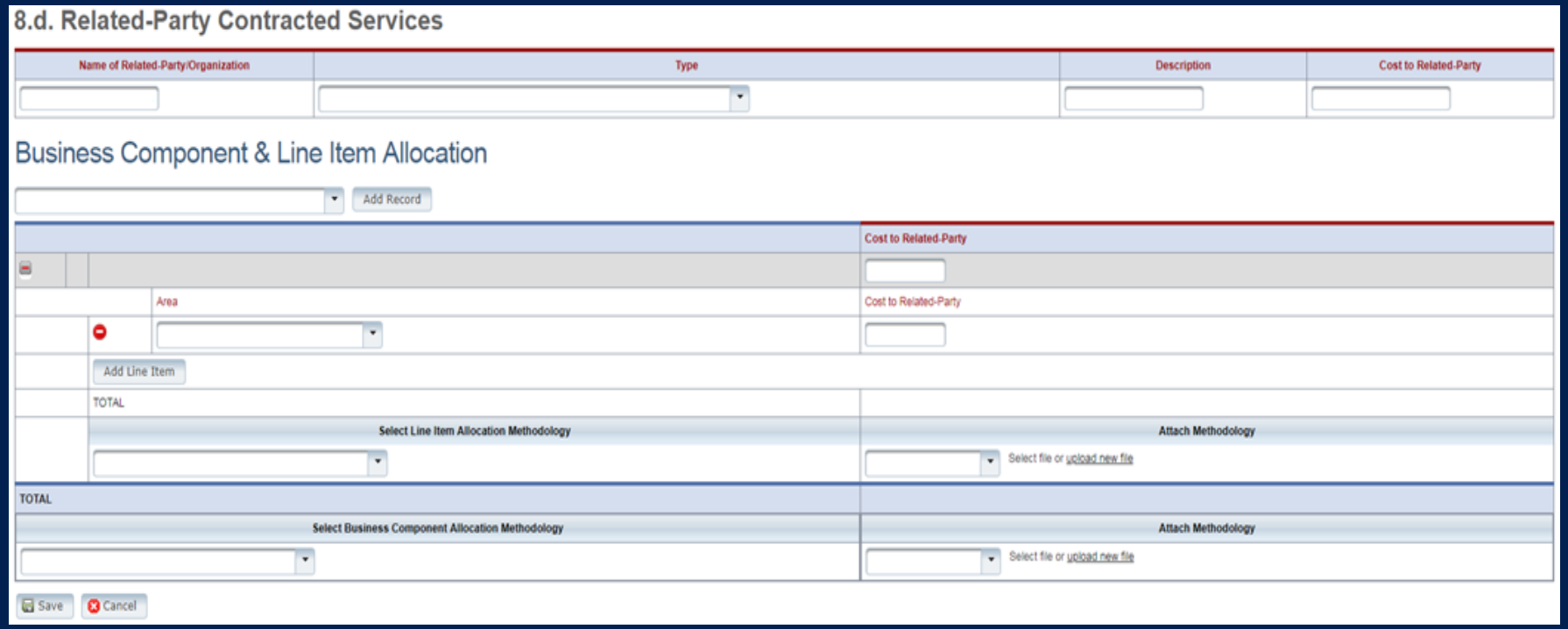
Report the purchase of services, such as: accounting, legal and consulting services, from a related-party organization or an individual who is **NOT** an employee of the contracted provider.



As with other tables Select “Add record” to add more Contracted Service Providers.

STAIRS

Step 8.d. Related-Party Contracted Services



STAIRS

Step 8.e. Depreciation Expense and Related-Party Lease/Purchase of Depreciable Assets

Purpose

To 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 are valued at $5,000 or more with an estimated useful life of more than one year at the time of purchase.

STAIRS

Step 8.e. Depreciation Expense and Related-Party Lease/Purchase of Depreciable Assets

8.e. Depreciation Expense and Related-Party Lease/Purchase of Depreciable Assets

Is this a shared asset?	Yes No
Related-Party or Non-Related-Party	Non-Related-Party Related-Party
Asset	---
Code (optional)	
Description of Asset	---
Asset in Service at end of period?	Yes 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	

Save Cancel

STAIRS

Step 8.f. Non-Related Party Facility, Operations, Administrative and Other Direct Care Costs

Purpose

To collect all facility and operations costs.

8.f. Non-Related-Party Facility, Operations, Administrative and Other Direct Care Costs - Entry

	Non-Related Party			Related Party				
Type	Program Admin & Operation	Central Office	Non-Related-Party Total	Program Admin& Operation	Central Office	Related-Party Total	TOTAL	Notes (optional)
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								
	Non-Related Party			Related Party				
Type	Program Admin & Operation	Central Office	Non-Related-Party Total	Program Admin& Operation	Central Office	Related-Party Total	TOTAL	Notes (optional)
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								

STAIRS

Step 8.g. Facility and Operations Costs Summary

Purpose

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

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		

STAIRS

Step 9 Preparer Verification Summary

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

Revenue Summary	
Total STAR+PLUS Revenue	$0
Total Child and Adult Food Care Program (CACFP) Revenue	$0
Total Private and Other Revenue	$0
TOTAL REVENUE	**$0.00**

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

TEXAS Health and Human Services

STAIRS

Step 10 Preparer Certification

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

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

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

TEXAS
Health and Human Services

STAIRS

Step 10 Preparer Certification

Preparer (Methodology) Certification

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

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

- I have completed the state-sponsored cost report training for this cost report.
- I have read the note below, the cover letter and all the instructions applicable to this cost report.
- I have read the Cost Determination Process Rules (excluding 24-RCC), program rules, and reimbursement methodology applicable to this cost report, which define allowable and unallowable costs and provide guidance in proper cost reporting.
- I have reviewed the prior year's cost report audit adjustments, if any, and have made the necessary revisions to this period's cost report.
- To the best of my knowledge and belief, this cost report is true, correct and complete, and was prepared in accordance with the Cost Determination Process Rules (excluding 24 RCC), program rules, reimbursement methodology and all the instructions applicable to this cost report.
- This cost report was prepared from the books and records of the contracted provider and/or its controlling entity.

Note: This PREPARER CERTIFICATION must be signed by the individual who prepared the cost report or who has the primary responsibility for the preparation of the cost report. If more than one person prepared the cost report, an executed PREPARER CERTIFICATION may be submitted by each preparer. Misrepresentation or falsification of any information contained in this cost report may be punishable by fine and/or imprisonment.

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

PREPARER IDENTIFICATION

Name of Contracted Provider:

Printed/Typed Name of Signer:	Title of Signer:

STAIRS

Step 10 Preparer Certification

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

STAIRS

Step 11 Entity Contact Certification

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

If you realize that something was omitted and you need to access your data again or upload an additional document, you will need to contact CostInformationPFD@hhs.texas.gov to assist with getting the report re-opened.

TEXAS Health and Human Services

STAIRS

Step 11 Entity Contact Certification

Review the certification signer's requirements

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

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

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

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

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

STAIRS

Step 11 Entity Contact Certification

Signer must fill out the identification information.

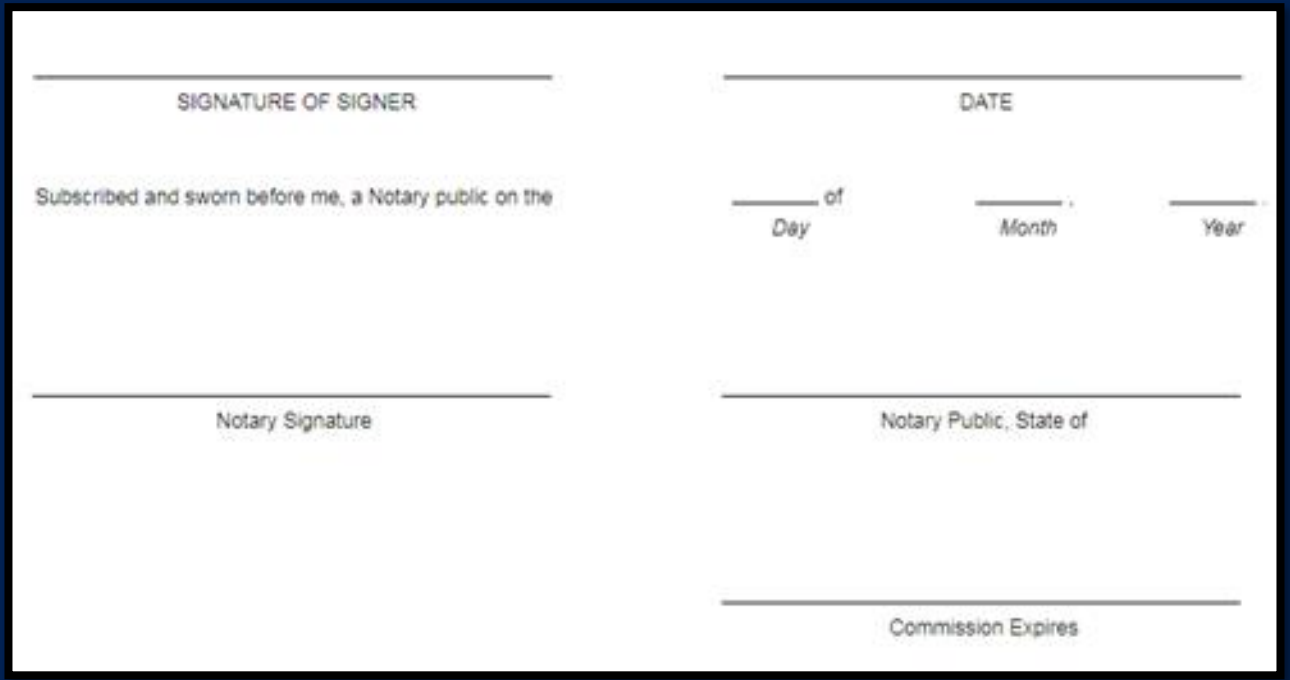
SIGNER INDENTIFICATION	
Name of Contracted Provider:	
Printed/Typed Name of Signer:	Title of Signer:
Name of Business Entity:	
Address of Signer (street or P.O. Box, city, state, 9-digit zip):	
Phone Number (including area code):	FAX Number (including area code):
Email:	

STAIRS

Step 11 Entity Contact Certification

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

Provider Signature

Provider printed name: John Smith	Date: 11/23/2015
John Smith Digitally signed by John Smith DN: cn=John Smith, o=Nurses 123, ou, email=johnsmith@nurses123.com, c=US Date: 2015.11.23 21:14:51 -06'00'	
Provider Signature *(stamped signatures not accepted)*	

STAIRS

Step 12 Provider Adjustments Report

Purpose

A report is emailed by Fairbanks to the provider. Allows Provider opportunity to review the report adjustments made during HHSC's financial examination.

Provider has 30 days to review the findings.

If you take no action you will agree with the findings by default. At that point, any recoupment will stand.

TEXAS
Health and Human Services

STAIRS

Step 12

Provider Adjustments Report

Report Shows:

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

STAIRS

Step 12 Provider Adjustments Report

This report shows the Recoupment Summary

Recoupment Summary

Program / Contract / Group	Level Awarded	Spending Requirement	Actual Spending	Per Unit Recoupment	Estimated Total Recoupment
RC		$0.00	$0.00	$0.00	$100.00
Total Recoupment		$0.00	$0.00	$0.00	$100.00

Additional adjustments and recoupments (other than those identified above) may occur as a result of a subsequent informal review, audit, or desk review of your cost report. As per 1 TAC §355.308(s) or §355.112(t) and §355.107(a), if subsequent adjustments are made, you will be notified via e-mail to logon to STAIRS and view Step 14 of this cost report where those adjustments and any revised recoupment amount will be displayed.

Unless you request an informal review in accordance with 1 TAC §355.110, adjustments to the provider's rates per unit for this reporting period will be sent to the Health and Human Services Commission (HHSC) Provider Claims Services for processing after the "Review Period Expires" date shown above and below. Do not send checks or payments to HHSC unless specifically instructed by HHSC. The amount to be recouped will be subtracted from future billings.

STAIRS

Step 13 Agree/Disagree

Purpose

The provider may request an informal review or agree with adjustments.

How do we use this information?

HHSC uses this information to start the informal review process or set the report to complete.

TEXAS
Health and Human Services

STAIRS

Step 13 Agree / Disagree

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

13. Agree/Disagree

Agreed and Requested a Payment Plan by John Smith

PAYMENT PLANS (For Recoupments Greater Than $25,000)

If your recoupment is greater than $25,000 you may be eligible for a payment plan. Payment plans are not guaranteed and apply only to active contracts. If the contract terminates prior to the completion of the recoupment, any payment plan that was granted no longer applies.

- If your recoupment is for a twelve-month period and is greater than $25,000, you may request to have it collected over the span of 3 months.
- If your recoupment is for a twelve-month period and is greater than $75,000, you may request to have it collected over the span of 6 months.
- If the reporting period report is less than a full year with a recoupment greater $25,000, then HHSC may approve fewer than the requested number of payments in the payment plan.

HHSC Rate Analysis Department must receive your written request for a payment plan at one of the below addresses by hand delivery, U.S. mail, special mail delivery, or email (faxes will not be accepted). A payment plan request must be received no later than the "Review Period Expires" date shown above and below. A payment plan request not received by the stated deadline will not be accepted. A payment plan request post-marked prior to the stated deadline but received after the due date will not be accepted.

Providers will need to email a ***Payment Plan Request*** to the Director of PFD for Long-Term Services and Supports at RAD_Payments@hhs.texas.gov.

STAIRS

Step 13 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.

13. Agree/Disagree

Agreed and Requested a Payment Plan by John Smith

PAYMENT PLANS (For Recoupments Greater Than $25,000)

If your recoupment is greater than $25,000 you may be eligible for a payment plan. Payment plans are not guaranteed and apply only to active contracts. If the contract terminates prior to the completion of the recoupment, any payment plan that was granted no longer applies.

- If your recoupment is for a twelve-month period and is greater than $25,000, you may request to have it collected over the span of 3 months.
- If your recoupment is for a twelve-month period and is greater than $75,000, you may request to have it collected over the span of 6 months.
- If the reporting period report is less than a full year with a recoupment greater $25,000, then HHSC may approve fewer than the requested number of payments in the payment plan.

HHSC Rate Analysis Department must receive your written request for a payment plan at one of the below addresses by hand delivery, U.S. mail, special mail delivery, or email (faxes will not be accepted). A payment plan request must be received no later than the "Review Period Expires" date shown above and below. A payment plan request not received by the stated deadline will not be accepted. A payment plan request post-marked prior to the stated deadline but received after the due date will not be accepted.

The request, or a request for a 15-day extension to make the request, must be in writing and received by HHSC no later than the review period expiration date.

STAIRS

Step 14 Informal Review

Purpose

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.

TEXAS Health and Human Services

STAIRS

Step 14 Informal Review

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.

STAIRS

Step 14 Informal Review

Informal Review

After HHSC staff has completed the results, provider will be notified and can see the adjustments in Step 14.

Recoupment Summary

Program / Contract / Group	Level Awarded	Spending Requirement	Actual Spending	Per Unit Recoupment	Estimated Total Recoupment
RC		$0.00	$0.00	$0.00	$100.00
Total Recoupment		$0.00	$0.00	$0.00	$100.00

Unless you request a formal appeal in accordance with 1 TAC §355.110, adjustments to the provider's rates per unit for this reporting period will be sent to the Health and Human Services Commission (HHSC), Provider Claims Services for processing 15 - 30 days after the date on the Informal Review Decision Notification Letter. Do not send checks or payments to HHSC unless specifically instructed by HHSC. The amount to be recouped will be subtracted from future billings.

Any further actions, such as a formal appeal, will not be handled in STAIRS.

Due Date

All Reports are due April 30th unless indicated otherwise

HHSC Provider Finance Contact Information

For Assistance With	Telephone	E-mail
Cost or Accountability Report completion, instructions, informal reviews and/or general guidance	(737) 867-7817	PFD-LTSS@hhs.texas.gov
Cost or Accountability Report Excusals	(737) 867-7812	CostinformationPFD@hhs.texas.gov
Cost Report Requests and Submission or STAIRS Technical Assistance	(737) 867-7812	CostinformationPFD@hhs.texas.gov

Contact Information

TEXAS
Health and Human Services

Regular Mail:

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

Special Delivery:

Texas Health and Human Services Commission
Provider Finance Department, Mail Code H-400
4601 W. Guadalupe St.
Austin, TX 78751

TEXAS
Health and Human Services

Thank you

HHSC PFD Center for Information and Training