TEXAS
Health and Human Services

2023 STAIRS Cost Report Training

State of Texas Automated Information & Reporting System

HHSC PFD LTSS Center for Information and Training

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24-Hour Residential Child Care Program (24RCC)

2022 Cost Report

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Objective

To complete a STAIRS Cost Report

COVID-19 Funding and Cost Reporting

Texas Health and Human Services Commission (HHSC) Provider Finance Department (PFD) has issued guidelines for how COVID-19 funds should be reported and offset on the report.

These guidelines are based on the Coronavirus Aid, Relief, and Economic Security (CARES) Act and the Texas Administrative Code 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…."**

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 or the terms and conditions of the funds received.

Provider Relief Funds (1 of 2)

Cost Report Preparers **should offset** any provider relief funds (PRF) recognized as revenue by the provider 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 report.

Provider Relief Funds (2 of 2)

PRF used for Lost Revenue:

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

- Providers must report any PRF revenue recognized as a result of lost revenue in Step 5d.

PPP Loans (1 of 2)

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, before reporting.

Non-Payroll Expenses: Cost report Preparers **should offset** non-payroll related expenses for the portion of the PPP loan utilized for those non-payroll items.

PPP Loans (2 of 2)

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 report.

Local Funds (1 of 2)

According to 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..."

Local Funds (2 of 2)

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.

Cares Act Offsets

The offset of PRF and PPP revenues, previously mentioned, **should not impact the hours reported** for any department on the cost 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. Do not reduce them on the cost 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 reported in their 2022 Cost 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.

STAIRS (1 of 3)

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, please contact CostInformationPFD@hhs.texas.gov

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STAIRS (2 of 3)

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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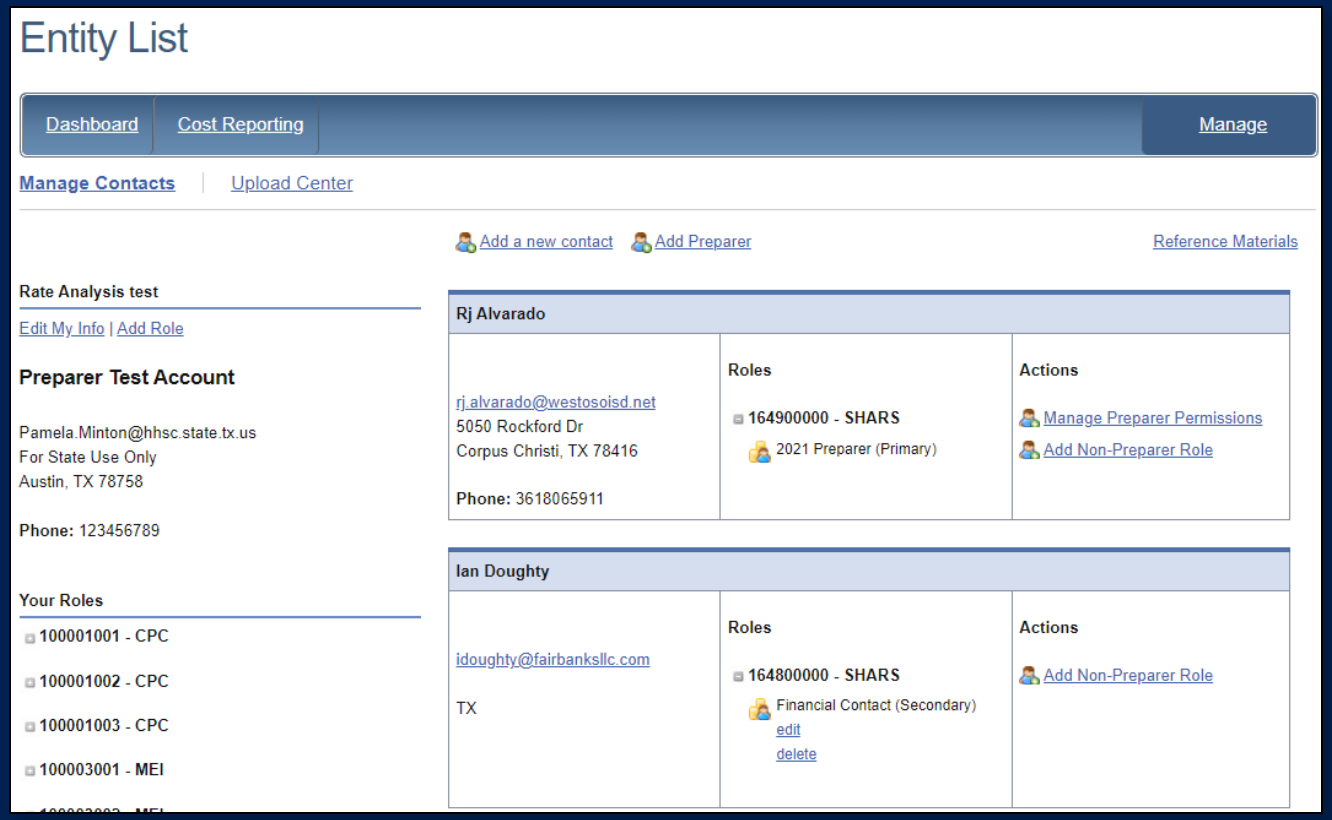
STAIRS (3 of 3)

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

STAIRS Dashboard

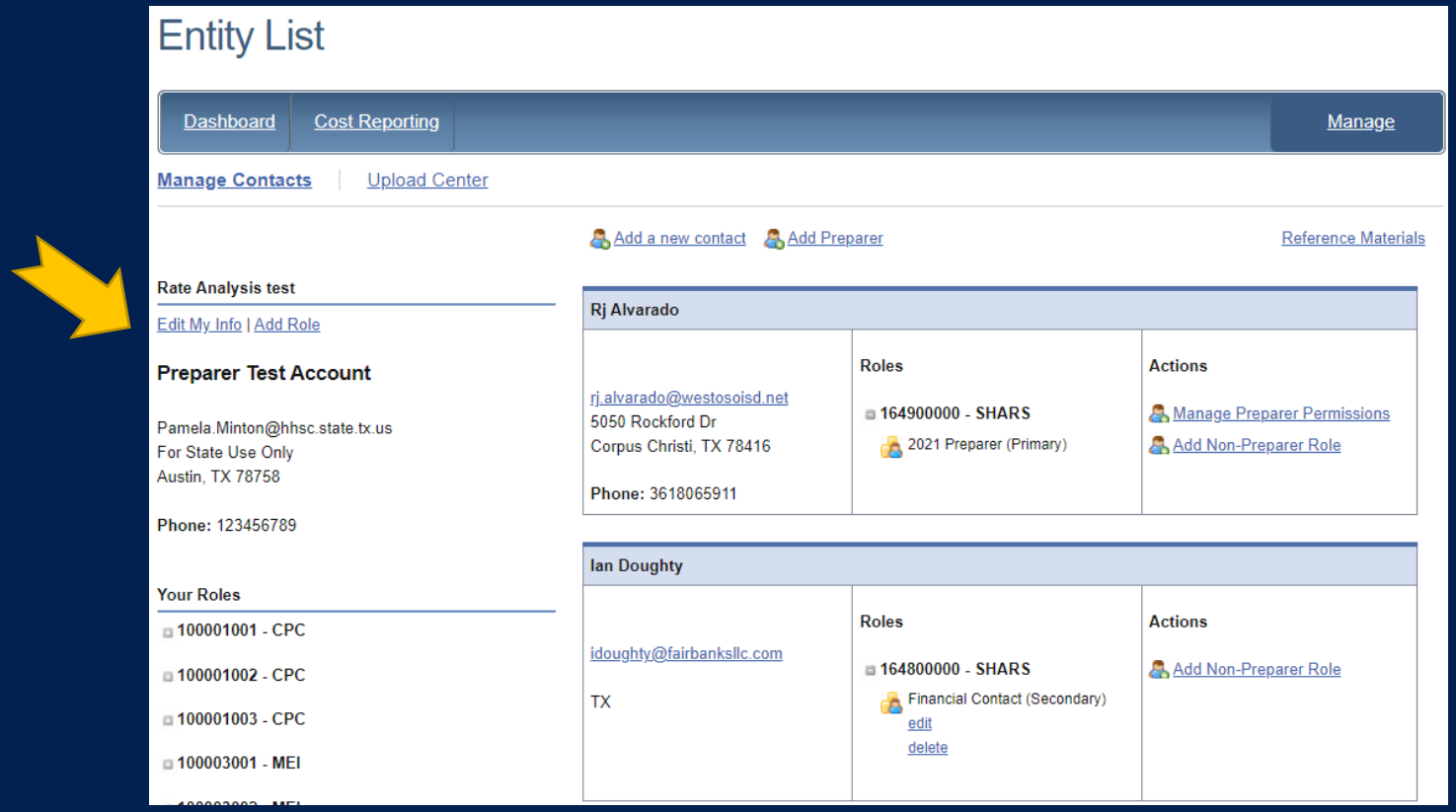


Dashboard

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

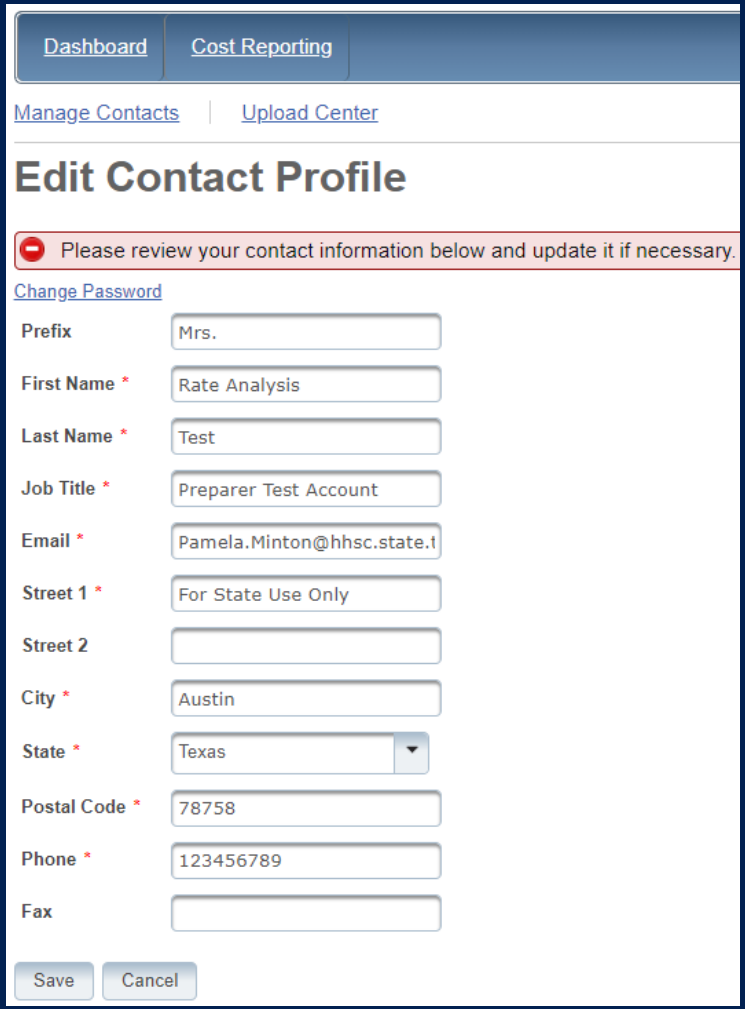
STAIRS – Manage Contacts

24RCC Entity "Edit My Info" link is at the top of the page.



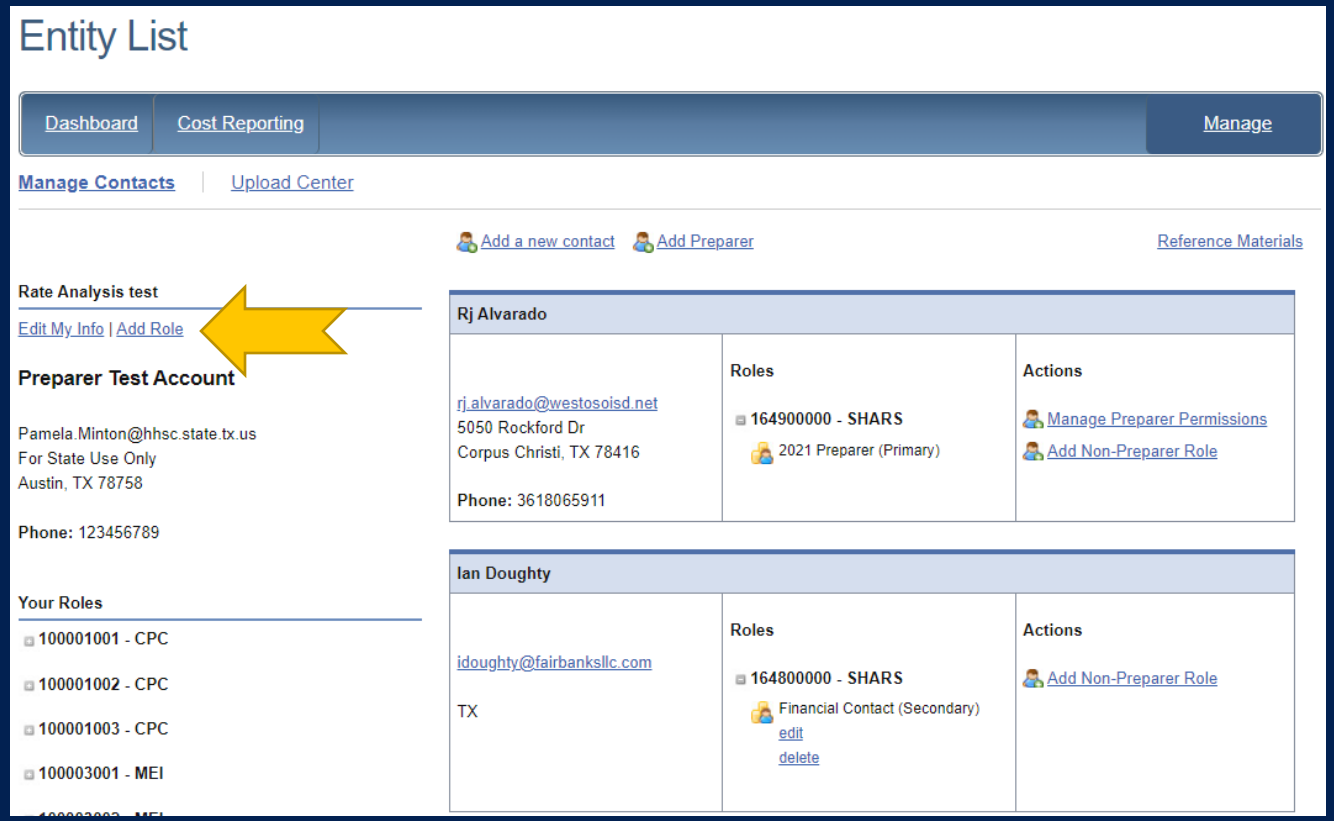
STAIRS – Review and Edit Profile

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

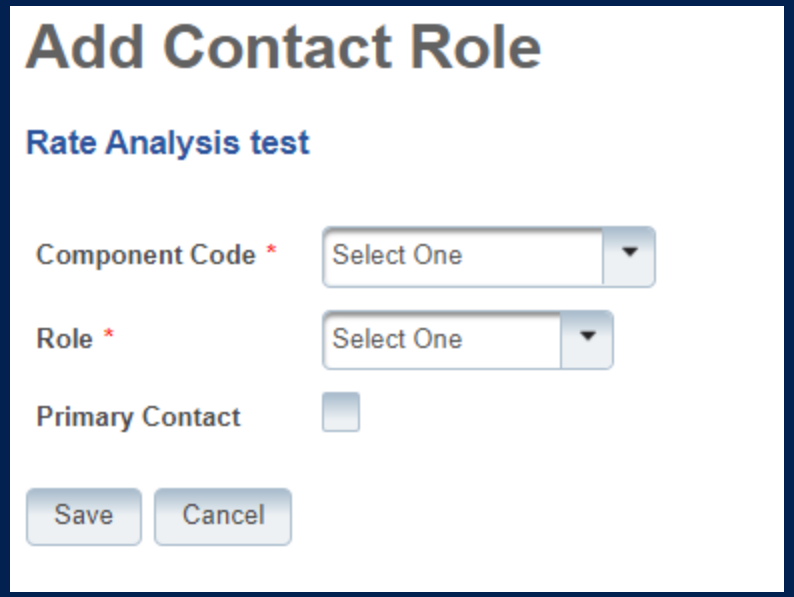


STAIRS – Add Role

The 24RCC Entity Add Role link is at the top of the page.



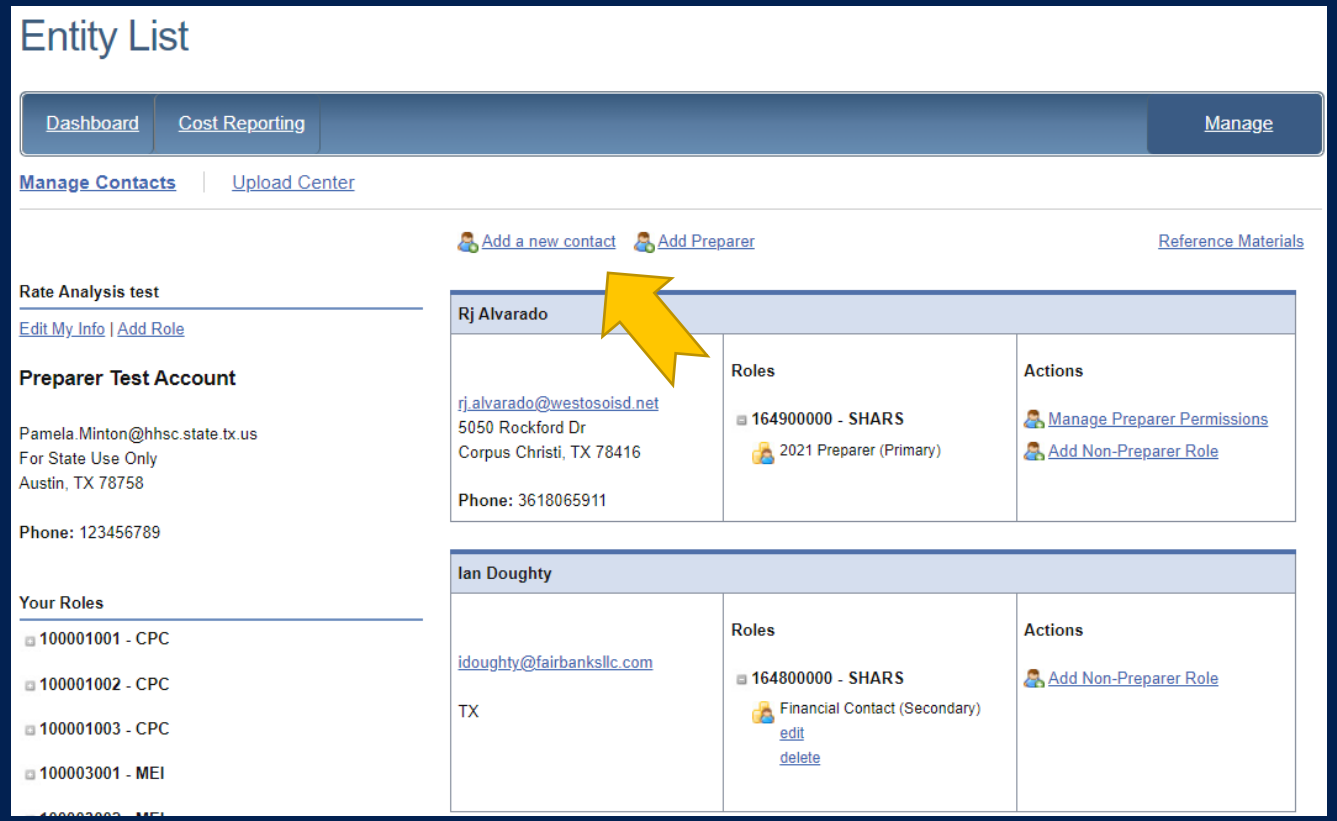
STAIRS – Add Contact Role



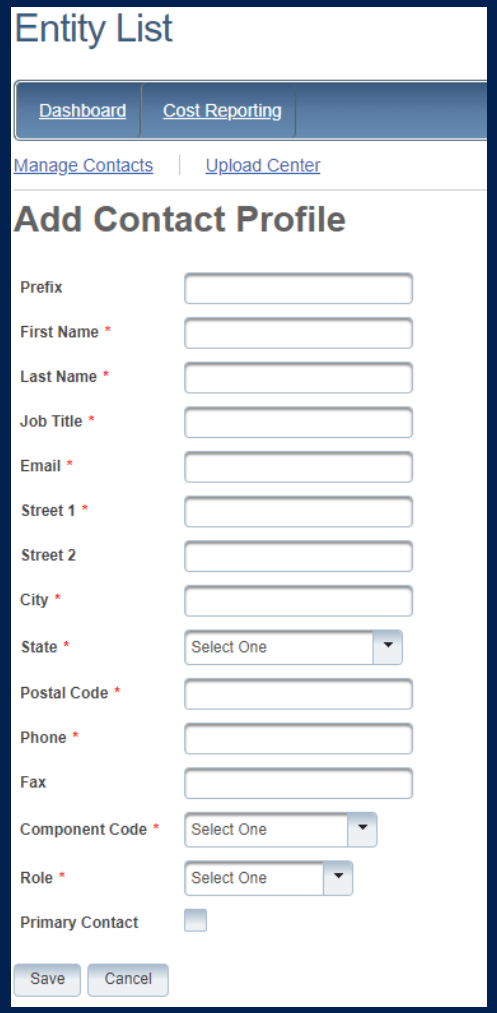
- Add Component Code
- Add Role as “Primary” or “Financial Contact”

STAIRS – Add New Contact

24RCC Entity "Add New Contact" link is at the top of the page.

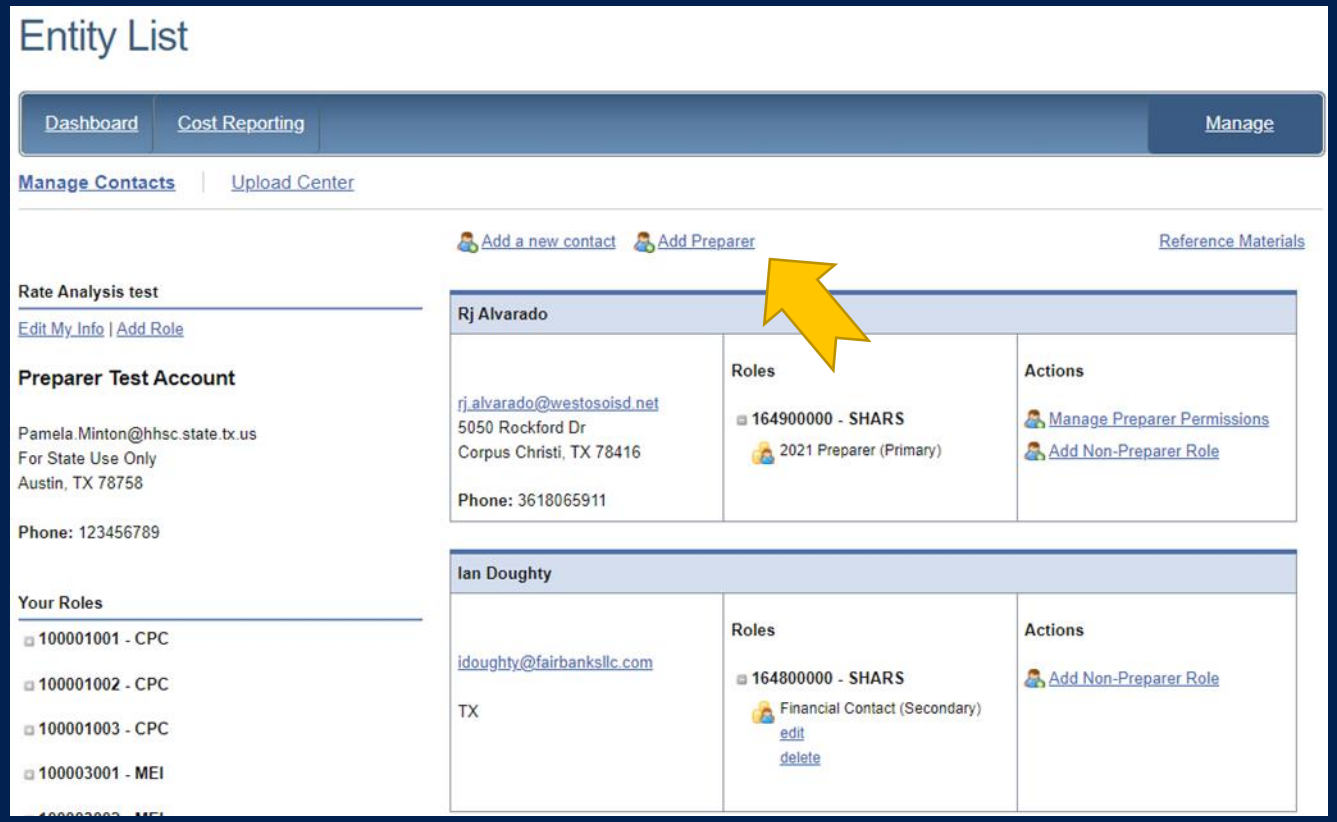


STAIRS – Add Contact Profile



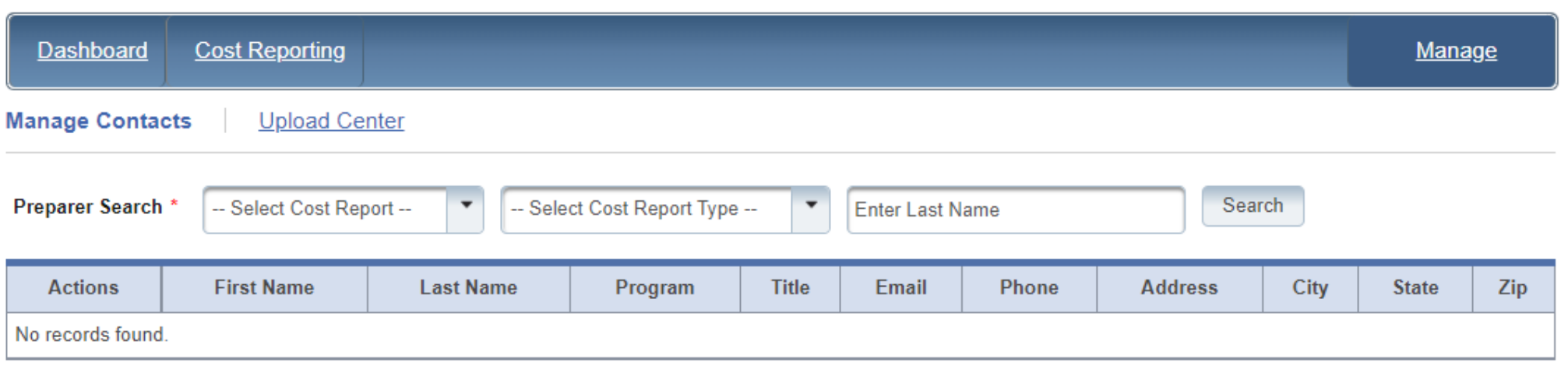
STAIRS – Manage Contacts (1 of 3)

Select "Add Preparer"



STAIRS – Manage Contacts (2 of 3)

Select a Preparer



STAIRS – Manage Contacts (3 of 3)

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

Select “Add preparer.”

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

STAIRS – Roles (1 of 3)

Entity Contact can set up all other user types and additional Entity Contacts, review the cost report, and 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. They must sign the Methodology Certification and can not sign the Cost Report Certification.

STAIRS – Roles (2 of 3)

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

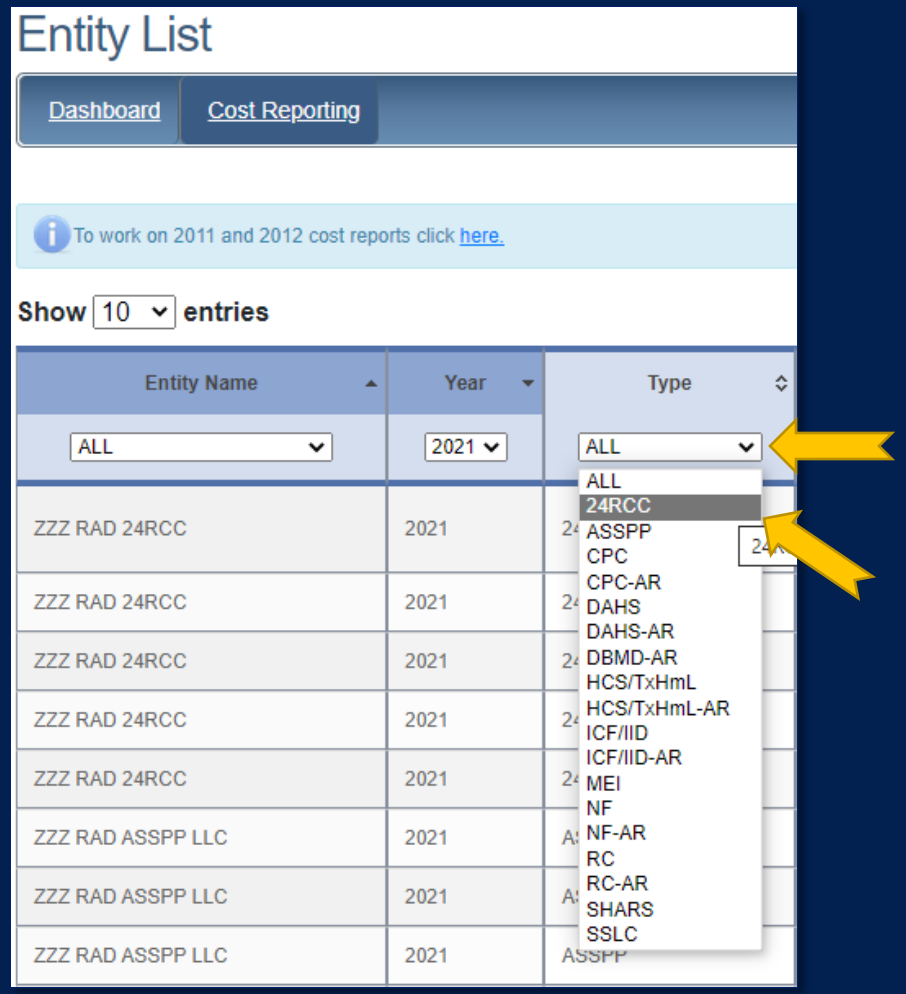
Detailed information can be found in the document titled "**Managing Contacts Processing Procedures**" in the Reference Materials section at the bottom of every page in STAIRS. A person can hold more than one role.

STAIRS – Roles (3 of 3)

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

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

STAIRS Entity List (1 of 2)



Entity Name

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

STAIRS Entity List (2 of 2)

Show 10 entries

First Previous Next Last

Entity Name	Year	Type	Code	Site Type	Status	Steps Complete
ALL	2021	24RCC	Search			
ZZZ RAD 24RCC	2021	24RCC	100007005	GRO/RTC-IPTP-123456605		3 on 01/11/2022
ZZZ RAD 24RCC	2021	24RCC	100007004	GRO/RTC-123456604		4 on 01/11/2022
ZZZ RAD 24RCC	2021	24RCC	10000700	CPA-123456603		3 on 01/11/2022
ZZZ RAD 24RCC	2021	24RCC	100007002	ES-123456602		3 on 01/11/2022
ZZZ RAD 24RCC	2021	24RCC	100007001	SSCC-123456601		3 on 01/11/2022

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STAIRS

There are 14 Steps to complete a Cost Report.

Step 1 – Combined Entity Identification

Purpose

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

How does PFD use the 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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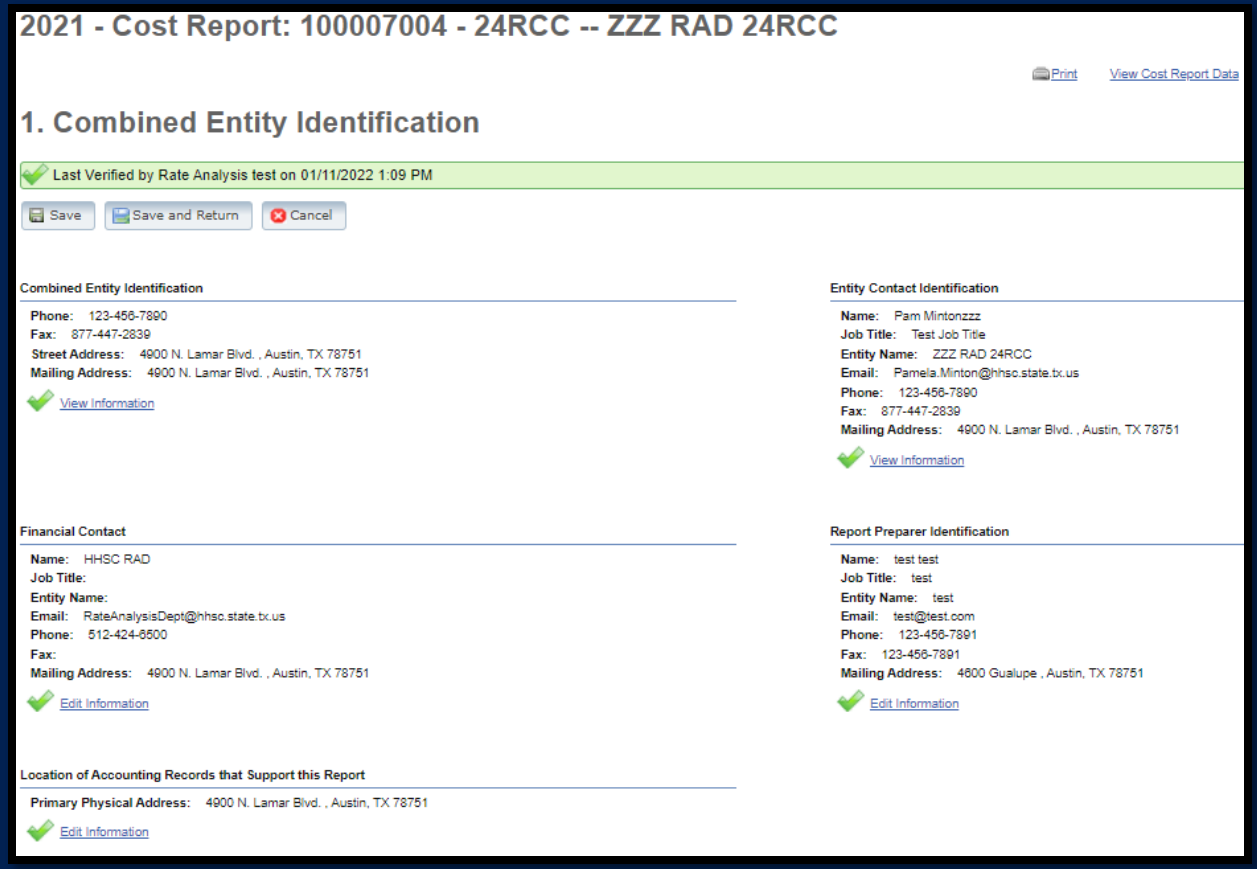
Step 1

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



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

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

Entity Contact Identification

Name: Pam Mintonzzz
Job Title: Test Job Title
Entity Name: ZZZ RAD 24RCC
Email: Pamela.Minton@hhsc.state.tx.us
Phone: 123-456-7890
Fax: 877-447-2839
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: test test
Job Title: test
Entity Name: test
Email: test@test.com
Phone: 123-456-7891
Fax: 123-456-7891
Mailing Address: 4600 Gualupe , 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

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

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Step 3 – Contract Management

Purpose

Provide information about the combined entity's business components

How PFD uses the information

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

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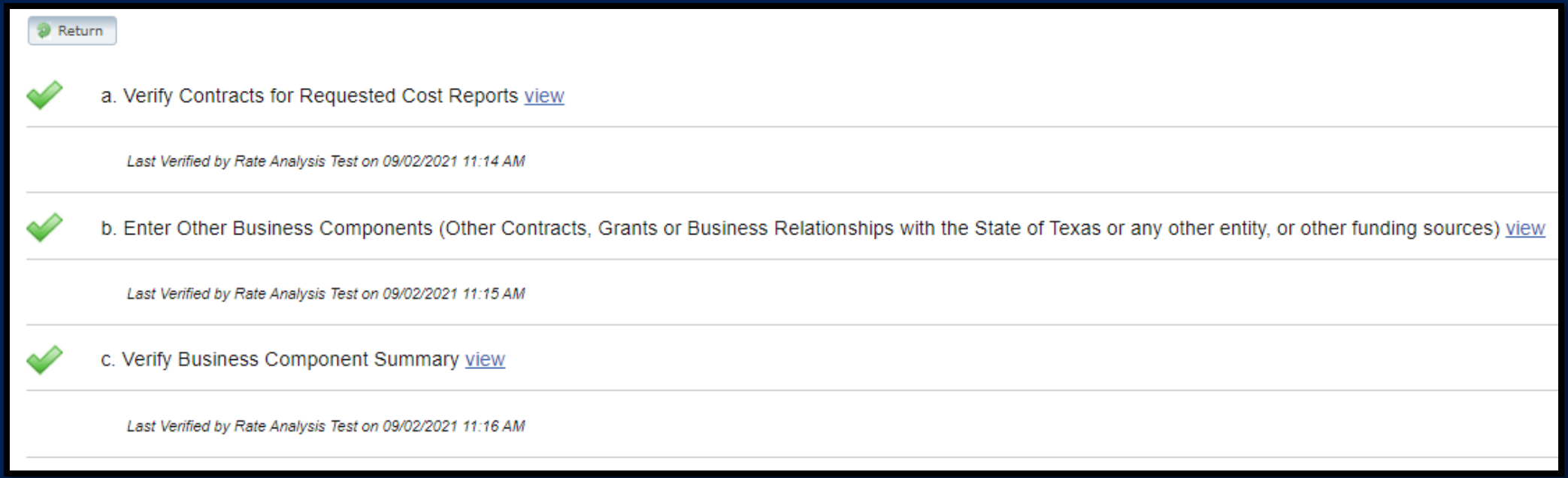
Step 3

Three steps:



Step 3a – Verify Contracts

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

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

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

Active Entire Report Period?	Cost Report Group Code	Contracting Entity Name	CR Type	Program	Site Type	Contract #	Contract Name
Yes No	100007001	ZZZ RAD 24RCC	24RCC	SSCC	n/a	123456601	ZZZ RAD 24RCC
Yes No	100007002	ZZZ RAD 24RCC	24RCC	ES	n/a	123456602	ZZZ RAD 24RCC
Yes No	100007003	ZZZ RAD 24RCC	24RCC	CPA	TFC	123456603	ZZZ RAD 24RCC
Yes No	100007004	ZZZ RAD 24RCC	24RCC	GRO/RTC	GRO/RTC	123456604	ZZZ RAD 24RCC
Yes 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.

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 resturant		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

Verify Business Component Summary

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 4)

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 4)

National Provider Identifier (NPI) #: Please contact HHSC at costinformationfd@hhs.texas.gov if you believe this is not your current NPI 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
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?	--
Enter the county where program facility delivers service.	--
If you are contracted with an SSCC what catchment do you provide services in?	--

- Correctly identify the ownership of the contracting entity
- Dates and National Provider Identifier will prepopulate
- Questions regarding the preparation to complete the report
- County and Catchment areas

Step 4 – General Information (3 of 4)

The total number of State placement days (DFPS, other State of Texas agencies and County or other Government agencies only) types broken out by level. Report placement days without levels in "Not by LON"	Not by LON Basic Moderate Specialized Intense Intense Plus IPTP Emergency Care Services Treatment Foster Family Care Temporary Emergency Placement
The total number of non-State placement days broken out by level. Report placement days without levels in "Not by LON".	Not by LON Basic Moderate Specialized Intense Intense Plus IPTP Emergency Care Services Treatment Foster Family Care Temporary Emergency Placement
Number of Residents the Facility is Licensed to serve at the end of the reporting period.	
Did you evacuate your facility due to a natural disaster that resulted in an issued state or federal emergency declaration (i.e. Hurricane)?	---
Did you accept evacuees from a natural disaster that resulted in an issued state or federal emergency declaration (i.e. Hurricane) that did not become permanent residents in your facility?	---

- Enter the total number of state placement days
- Enter the total number of non-state placement days
- Report the number of residents in facility
- Evacuation question

Step 4 – General Information (4 of 4)

COVID-19 Related Questions

This section asks questions about 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?			

Step 5 – Placement Days & Revenue

Purpose

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

How do we 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

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

Step 5a – Bed Hold Days & Revenue

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Bed Hold Days		
Type	Bed Hold Days	Bed Hold Revenue
SSCC's Bed Hold Referrals and Revenue Paid to Subcontractors		
Subcontractor's Bed Hold Referrals and Revenue Received from SSCC		
Temporary Emergency Placement Days - Bed Hold ONLY		
TOTAL	0	0.00

Other Revenue	
Type	Revenue
Non-DFPS Revenue (SSCC only)	
Non-DFPS and Non-SSCC revenue (ALL Providers Except SSCC)	
DFPS System Enhancement Fee (SSCC only)	
SSCC Revenue (ALL Providers Except SSCC)	
DFPS Exceptional Care Days Revenue (ALL Providers Except SSCC)	
TOTAL	0

Step 5b – Placement Days & Revenue

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Placement Days Rate Period 2 01/01/2021 - 08/31/2021										
Referral Source	Not By LON	Basic	Moderate	Specialized	Intense	Intense Plus	IPTP	Emergency Care Service	Treatment Foster Family Care	Temporary Emergency Placement
DFPS Referrals										
Other Texas State or Other Local Agency Referrals (DADS, DSHS, TJJD, County, etc)										
Out of State Agency (Not In Texas) Referrals										
Private Pay Referrals										
Single Source Continuum Contractor (SSCC) Referrals										
DFPS Exceptional Care Referrals										
TOTAL	0	0	0	0	0	0	0	0	0	0

Placement Day Revenue Rate Period 2 01/01/2021 - 08/31/2021										
Referral Source	Not By LON	Basic	Moderate	Specialized	Intense	Intense Plus	IPTP	Emergency Care Service	Treatment Foster Family Care	Temporary Emergency Placement
DFPS Referrals										
Other Texas State or Other Local Agency Referrals (DADS, DSHS, TJJD, County, etc)										
Out of State Agency (Not In Texas) Referrals										
Private Pay Referrals										
Single Source Continuum Contractor (SSCC) Referrals										
DFPS Exceptional Care Referrals										
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.

Pass Through Paid to Foster Families Rate Period 2 01/01/2021 - 08/31/2021						
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.

Do you have any other revenue not reported in the various Step 5 sub steps?	Yes

Type	Rever
Unrestricted Gifts, Grants, and Income from Endowments from Private Sources	
Grants and Contracts from Federal, State, and Local Government Sources	
TOTAL	0.00

Does any of your Federal, State, and Local Government revenue offset costs reported elsewhere in this report?	--

Step 6 – Wages & Compensation (1 of 2)

Purpose

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

How do we use this information?

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

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Step 6 – Wages & Compensation (2 of 2)

Step 6a – General Information

Step 6b – Related Party Wages and Compensation

Step 6c – SSCC's Subcontractor Payment

Step 6d – Non-Administrative and Operational Personnel

Step 6e – Administrative & Operations Personnel

Step 6a (1 of 4)

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

Click “Yes” or “No.”

employee-related self-insurance expenses to report on this cost report? *	Yes No
entral office staff employed by the controlling entity on the last day of the cost reporting period. *	Number Employed *
non-central office staff employed by the contracted provider on the last day of the cost reporting	Number Employed *
Related-Party Wages and Compensation (Employee or Contractor) included in the Cost Report? *	Yes No
ffer any Education Services?	Yes No
ffer any Vocational Services?	Yes No

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

Step 6a (2 of 4)

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

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 contracted provider 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
Do you directly offer any Education Services?	Yes No
Do you directly offer any Vocational Services?	Yes No

Step 6a (3 of 4)

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

Step 6a (4 of 4)

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

Step 6b – Related Party Wages & Compensation

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Purpose

To collect related-party information.

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

6b. Related-Party

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

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

Step 6b – 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

Step 6c – SSCC's Subcontractor Payment

Report subcontractor payments.

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

Step 6d – Non-Administrative & Operational Personnel

Purpose

To collect hours, wages, benefits, miles traveled, 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
Physical Therapy (PT)												$0	$0.00	$0.00	$0.00
Occupational Therapy (OT)												$0	$0.00	$0.00	$0.00
Speech/Language Therapy (ST)												$0	$0.00	$0.00	$0.00
Cognitive Rehabilitation Therapy (CRT)												$0	$0.00	$0.00	$0.00
Community/Work Reintegration-CRT												$0	$0.00	$0.00	$0.00
Behavioral Support												$0	$0.00	$0.00	$0.00
Dietary Services												$0	$0.00	$0.00	$0.00
Auditory Enhancement Training												$0	$0.00	$0.00	$0.00
In-Home Respite (IHR)												$0	$0.00	$0.00	$0.00
CLASS Case Management												$0	$0.00	$0.00	$0.00
Out-of-Home Respite (OHR)												$0	$0.00	$0.00	$0.00
Specialized Therapies (ST) - Aquatic Therapy												$0	$0.00	$0.00	$0.00
ST - Hippotherapy - OT												$0	$0.00	$0.00	$0.00
ST - Hippotherapy - PT												$0	$0.00	$0.00	$0.00
ST - Hippotherapy - Certified Riding Instructor												$0	$0.00	$0.00	$0.00
ST - Massage Therapy												$0	$0.00	$0.00	$0.00
ST - Music Therapy												$0	$0.00	$0.00	$0.00
ST - Recreational Therapy												$0	$0.00	$0.00	$0.00
ST - Therapeutic Horseback Riding												$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

Purpose

To collect administrative and operations staff hours, wages, benefits, 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
Other Administrative Staff									$0	$0.00	$0.00
Network Management									$0	$0.00	$0.00
Contract Management Staff									$0	$0.00	$0.00
Central Office Staff									$0	$0.00	$0.00
Community Engagement Staff									$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

	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	

Step 7 – Payroll Taxes & Workers' Compensation

TEXAS
Health and Human Services

Purpose

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

Step 7 (1 of 2)

Report costs for all staff including:

- Attendant staff
- Non-attendant / program administration
- 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?	
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

Step 7 (2 of 2)

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

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

Step 8

- 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

Step 8a – General Information Purpose

To collect Facility and Operations costs. 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. *	
Do you have any asset or operations-related self-insurance expenses to report on this cost report?	
Were any supplies or non-depreciable equipment purchased or leased from a related party?	
Were there any related-party loans?	
Were there any related-party contracted services?	

All Other Costs

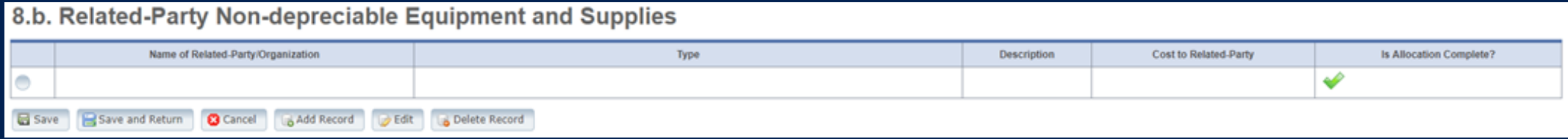
Please note that the information gathered by this item is self-reported, will not be audited, is for informational purposes only and will not be used in the rate determination process. Some costs included in this item may not be allowable in the current reporting period but will be reported as allowable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

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

Step 8b

Related-Party Non-depreciable Equipment & Supplies

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



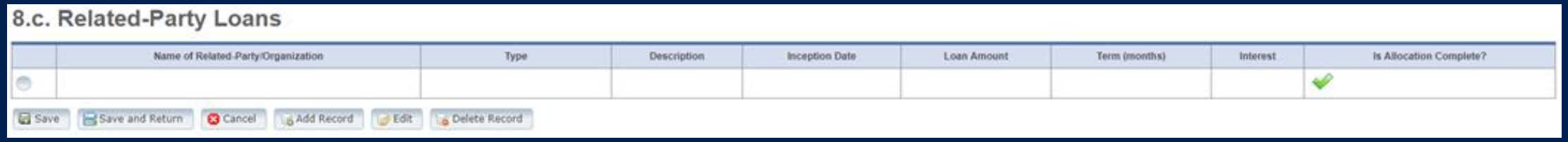
8.b. Related-Party Non-depreciable Equipment and Supplies

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

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

Step 8c – Related-Party Loans

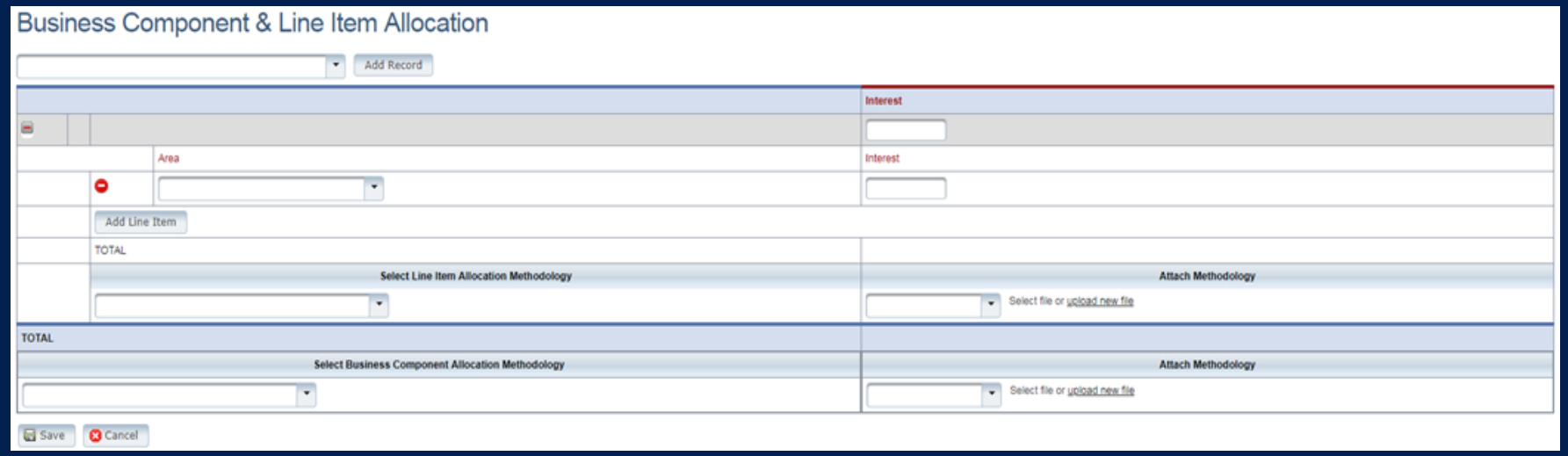
Enter any of your related-party loans from individuals or organizations.



Step 8c – 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.

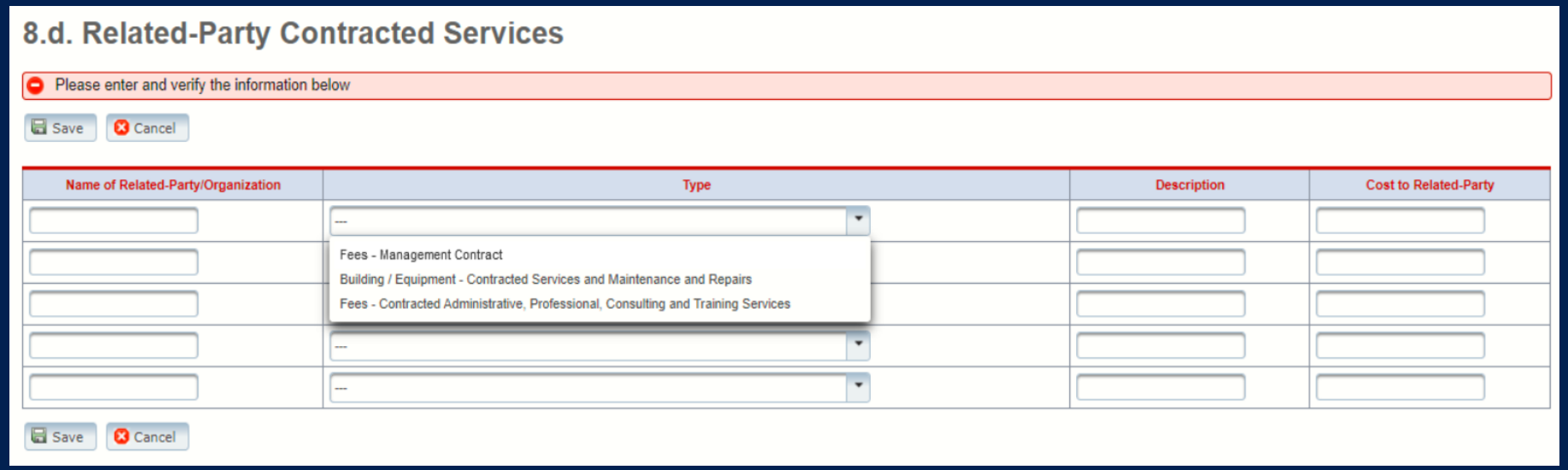


Step 8d (1 of 2)

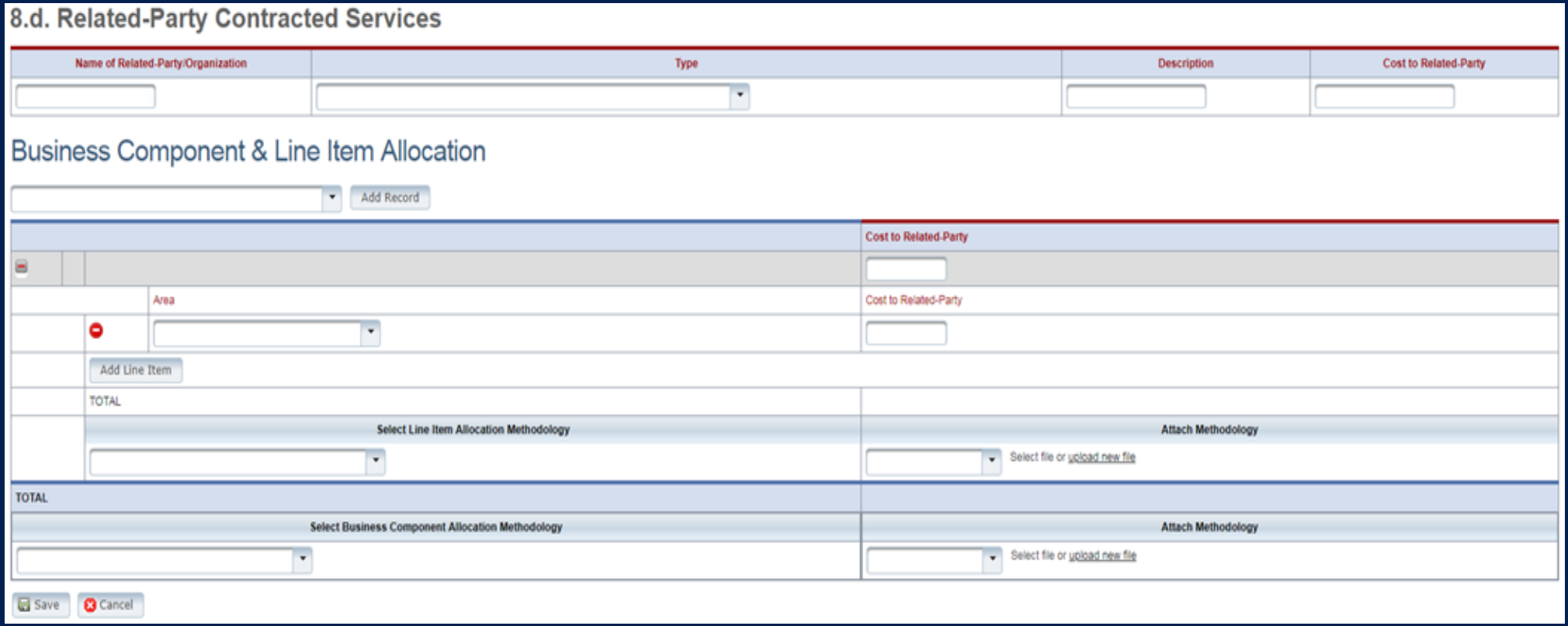
Related-Party Contracted Services

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.



Step 8d (2 of 2)


8.d. Related-Party Contracted Services
Name of Related-Party/Organization
Type
Description
Cost to Related-Party
Business Component & Line Item Allocation
Add Record
Cost to Related-Party
Area
Cost to Related-Party
Add Line Item
TOTAL
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

Step 8e (1 of 2)

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.

Step 8e (2 of 2)

Depreciation Expense & 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

Step 8f – Non-Related Party Facility, Operations, Administrative, & 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								

Step 8g – Facility & 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		

Step 9 – Preparer Verification Summary

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

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**

TEXAS Health and Human Services

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.

TEXAS
Health and Human Services

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:

- 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:

Step 10 – Preparer Certification (3 of 3)

TEXAS
Health and Human Services

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

Step 11 – Entity Contact Certification (1 of 4)

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 HHSC PFD Cost Information to assist with getting the report re-opened.

TEXAS
Health and Human Services

Step 11 – Entity Contact Certification (2 of 4)

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.

Step 11 – Entity Contact Certification (3 of 4)

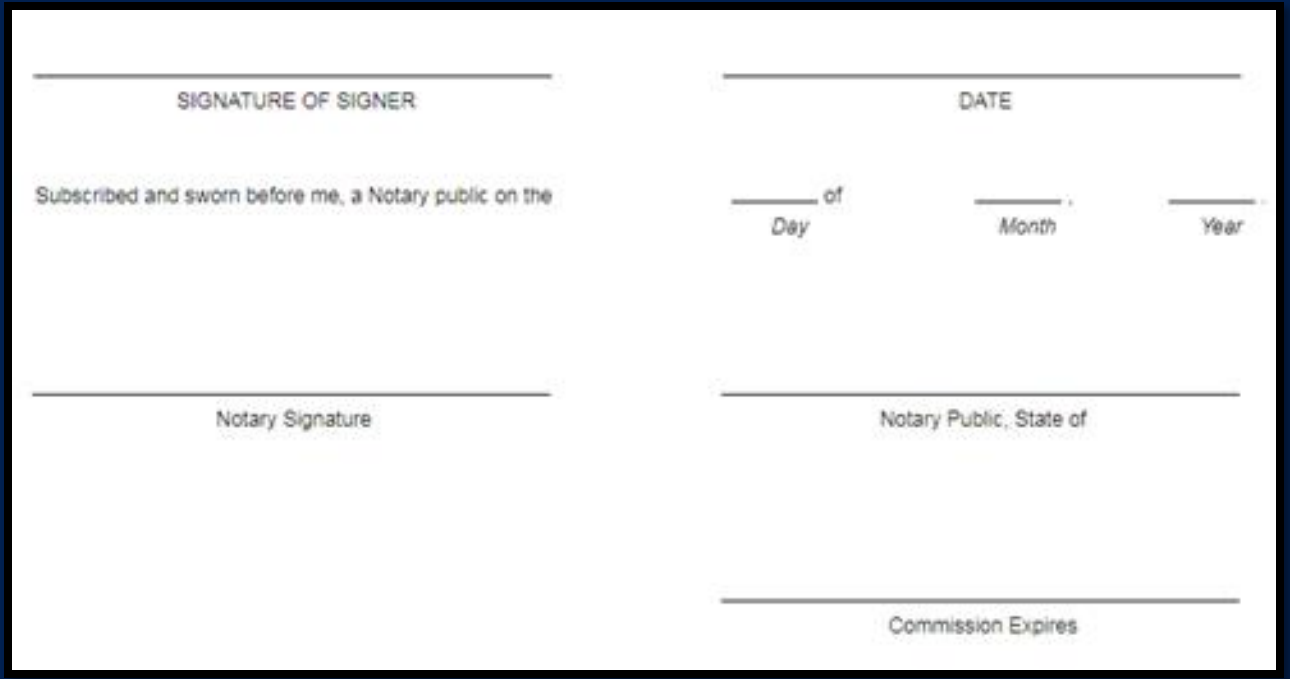
Signer must fill out the identification information.

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:	

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

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)*	

Step 12 – Provider Adjustments Report (1 of 2)

TEXAS
Health and Human Services

Purpose

A report is emailed by Fairbanks to the provider. This 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)

Report Shows:

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

Step 13 – Agree/Disagree (1 of 2)

Purpose

The provider may request an informal review or agree or disagree 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

Step 13 – Agree/Disagree (1 of 2)

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

Step 13 – Agree / Disagree (2 of 2)

Step 13 has three new options, and they are:

- I agree
- I disagree

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 Formal Review
- 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) §355.110.

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 §355.110(c)(1)(A) and as submitted no later than three days before th
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 §355.110(d), an administrative hearing regardin
informal review.

Step 13c – Additional Information Requested

Upload additional information.

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 (1 of 2)

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

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.

Due Date

All Reports are due April 30th unless indicated otherwise.

PFD Contact Information

TEXAS
Health and Human Services

For Assistance With	Telephone	E-mail
Cost or accountability report completion, instructions, informal reviews, 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