



**Request for  
Revision Report  
Instructions**

**Fiscal Year 2023  
Nursing Facility  
(NF)**

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**Provider Finance  
Department, Long-term  
Services and Supports**

**Texas Health and Human  
Services Commission (HHSC)**



**TEXAS**  
Health and Human  
Services

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# Introduction

## Purpose

The purpose of the Request for Revision Report (RFR) is to collect information for the Texas Health and Human Services Commission (HHSC). HHSC uses this information to determine if a facility met a higher staffing level for the reporting period than the level it met on its most recently available, audited report functioning as its fiscal year 2020 Cost Report, 2020 Accountability Report, or 2021 Accountability Report.

## Who must Complete this Report?

All facilities requesting a revision of their enrollment limitation for the fiscal year 2023 enrollment period (September 1, 2022 to August 31, 2023) must complete this report.

## Assistance

For assistance with the completion of the Request for Revision Report, contact the Provider Finance Department Customer Information Center at [PFD-LTSS@hhsc.state.tx.us](mailto:PFD-LTSS@hhsc.state.tx.us) or (737) 867-7817.

For assistance in submitting the electronic Request for Revision Report, contact the Provider Finance Department Help Line at [costinformationPFD@hhsc.state.tx.us](mailto:costinformationPFD@hhsc.state.tx.us) or (737) 867-7812.

# General Instructions

This RFR is governed by all rules and instructions for completing your Texas Nursing Facility (NF) cost report, except where otherwise noted. Rules and instructions relevant to NF can be found here:

- Cost Determination Process rules at Title 1 of the Texas Administrative Code (TAC) Section 355.101-355.110,
- Direct Care Staff Rate Component rules at 1 TAC Section 355.308,
- Nursing Facility (NF) program-specific rules at 1 TAC Section 355.307,
- Training for the 2020 and 2021 Cost Reports, and
- Specific Instructions for the completion of 2021 NF Cost Report.

## Due Date

This report is due to HHSC by 5 p.m. on **August 1, 2022**. The RFR report is now online.

If the RFR report is not submitted by the due date, the enrollment limitation specified on the fiscal year 2023 "Enrollment Limitation List" will apply.

## Website

An electronic version of the 2023 RFR is available on our website at:  
<https://pfd.hhs.texas.gov/long-term-services-supports/nursing-facility-nf>.

Follow these instructions to access the RFR:

1. Open the website;
2. Scroll down to "Rate Enhancement – Direct Care Staff Compensation;"
3. Click on "2023 Rate Enhancement – Direct Care Staff Compensation Information;"
4. Under the heading "2023 Enrollment Limitations Information," open the "2023 Request for Revision Report;" and
5. Select "Complete the RFR."

## Reporting Period

The reporting period is **September 1, 2021, through April 30, 2022**. The report must be completed for the entire reporting period.

If your facility changed ownership and the Health and Human Services Commission (HHSC) approved a successor-liability agreement (SLA) to transfer responsibility to the new owner, this report might include units of service, staff hours, and expenses from both the contract in effect before the SLA began and the contract in effect after the SLA began.

## Rounding

Round all reported monetary amounts to the nearest whole number (without zeros included for "cents"). For example, \$25.49 should be rounded to \$25 and \$25.50 to \$26. As another example, 2 hours and 15 minutes should be rounded to 2 hours and 2 hours and 45 minutes to 3 hours. HHSC may return RFRs submitted with improperly rounded monetary amounts for proper completion.

## Accounting Method

All information submitted on the report must be based on an accrual method of accounting except where otherwise specified ( 1 TAC Section 355.105[b][1]). Governmental entities may report on a cash basis or modified accrual basis.

## Cost Allocation Methods

Refer to the Cost Determination Process rules at 1 TAC Section 355.102(j) and Section 355.105(b)(2)(B)(v) for information concerning allowable allocation methods and requirements for adequate allocation summaries. Note that costs must be directly costed whenever reasonably possible. Federal Insurance Contributions Act (FICA), Medicare, unemployment, workers' compensation premiums, paid claims, and paid employee health claims may be allocated to direct care staff based on salaries or direct cost. Health insurance premiums, life insurance premiums, and other employee benefits must be direct costed.

The Request for Revision Report must be directly charged according to payroll records and timesheets, all staff times, salaries, wages, and contract labor costs reported on page 3. The only exception to this requirement is when nursing personnel works for both Medicaid-contracted and non-contracted NF beds. In that case, the hours worked and related costs must be allocated between contracted and

non-contracted beds based upon units of service (i.e., resident days). An acceptable allocation summary must be attached. See the definition of “Direct Care” for a further discussion of cost allocation.

## Report Certification

Contracted providers must certify the accuracy of the RFR submitted to HHSC. Contracted providers may be liable for civil penalties, criminal penalties, imprisonment, or a combination of these penalties if the Request for Revision Report is not completed according to HHSC requirements. Providers are liable if the information is misrepresented, falsified, or both. Before signing the certification pages, carefully read the certification statements to ensure the signers have complied with the reporting requirements. The Methodology Certification advises preparers that they may lose the authority to prepare future reports if reports are not prepared following all applicable rules, instructions, and mandatory training materials.

**NOTE:** Reports will be returned to the provider if submitted without the original signed and notarized Certification and Methodology Certification pages. Copies and faxes will not be accepted.

# Cover Sheet

## Contracted Provider Identification

Each provider must complete the Contract Provider Identification section. Enter the name, address, phone number, fax number, and email address of the contracted provider.

## Mailing Address

Enter the mailing address for the Contracted Provider.

## Contracting Entity Information

Enter the Contracting Entity's Name, the physical address, phone number, fax number, and email address.

## Location of Accounting Records

Enter the address of the location of your company's accounting records.

## Contact Information

Enter the contact name, title, organization, address, phone number, fax number, and email address for the contact for your company. The contact person is the employee of the provider, contracting entity, controlling entity, parent company, sole member, governmental body, or related-party management company designated to be contacted concerning information reported on the RFR. The contact person should be able to answer questions about the contents of your contract's RFR that arise during the HHSC Provider Finance Department's edit process and the HHSC analysis process.

## Preparer Information

Enter the contact name, title, organization, address, phone number, fax number, and email address of the preparer of this report.



## General Information

### Texas County Code in Which Accounting Records are Located

Report the 3-digit county code for the Texas County where the accounting records and supporting documentation are located to prepare this compensation report. Select your county code from the drop-down menu. If the accounting records are located outside the state of Texas, enter "999".

### Preparer of this Report Attended the Required Annual Report Training Last Year

Check "Yes" if the Preparer attended the required training. HHSC Provider Finance Department will verify Cost Report training attendance. Reports submitted by preparers who have not completed the proper cost report training will not be accepted. Such reports will not be processed until the required cost report training has been completed.

### Total Number of Other State of Texas Contracts

If the contracting entity holds any other contracts participating in the Attendant or Direct Care Staff Compensation Rate Enhancement program, report the total number of contracts in the box provided and list the type of contract (i.e., PHC, CLASS, NF, RC, DBMD). Include its 9-digit contract number in the space provided. If completing this report for a group of contracts, list all the group contracts and any other additional contracts participating in the Direct Care Staff Rate Enhancement program.

### Address to Send all Future Correspondence for this Report

Select the address where all future correspondence concerning this report should be mailed. The two choices correspond to the addresses of the contracted entity and the contracted provider.

## **9-Digit Contract Number Prior to Any Successor Liability Agreement**

If this report includes units of service, staff hours, and expenses from a contract in effect prior to the initiation of an SLA with HHSC, enter the 9-digit NF contract number for the contract in effect before the initiation of the SLA.

## **HHSC NF 4-digit Provider Number**

- Enter the 4-digit HHSC NF facility number;
- The number of facility beds HHSC licensed for nursing care at the end of your reporting period; and
- The number of facility beds HHSC contracted for Medicaid nursing care at the end of your reporting period.

## **Owner-Employee or Other Related-Party Expenses**

Check "Yes" if you are including either of the following:

- The cost of owner-employees or other related party employees functioning as attendants on this report; or
- The cost of services purchased from a related party, individual, or organization.

## **Number of Beds Licensed or Contracted for the Entire Reporting Period.**

Check "Yes" if the reported number of beds were licensed or contracted for the entire reporting period.

## **Nurse Aide Training and Competency Evaluation Program (NATCEP)**

Check "Yes" if you excluded all the time worked before sixteen hours of training and associated salaries and wages from this report were completed.

## **In-House NATCEP**

Check "Yes" if the facility provides an In-House NATCEP.

## **All Other State Contracts List**

If you have other State of Texas contracts, report the contract number and select the type of program from the drop-down list.

# Direct Care Services

## Paid Hours

Report the hours worked for employees providing direct care services to residents in Medicaid-contracted beds during your reporting period in the appropriate item (i.e., 101, 103, 105, or 107). Direct care providers include:

- Registered Nurses (RNs);
- Directors of Nursing (DONs);
- Assistant Directors of Nursing (ADONs);
- Licensed Vocational Nurses (LVNs), including DONs and ADONs;
- Medication Aides and Certified Nurse Aides (CNAs); and
- Restorative Aides.

Hours worked include paid time off such as paid vacation time, paid sick time, and paid all-purpose time. Round all reported hours to the nearest whole hour.

## Salaries and Wages

Report accrued direct care salaries and wages for staff providing direct care services to residents in Medicaid-contracted beds during your reporting period. Direct care providers include:

- Registered Nurses (RNs);
- Directors of Nursing (DONs);
- Assistant Directors of Nursing (ADONs);
- Licensed Vocational Nurses (LVNs), including DONs and ADONs;
- Medication Aides and Certified Nurse Aides (CNAs); and
- Restorative Aides.

Salaries and wages include overtime, bonuses, and taxable fringe benefits. Round all reported monetary amounts to the nearest whole dollar. Expenses not yet subject to payroll taxes must be reported as "Other Employee Benefits" if reporting accrued or taken vacation, accrued or taken sick leave.

## **Contract Labor Hours**

Report the hours worked by contracted RNs, LVNs, Medication Aides, and CNAs. See the Definitions section for a definition of reportable contract labor. Round all reported hours to the nearest whole hour.

## **Contract Labor Compensation**

Report the costs incurred for contracted nursing services performed by contracted RNs, LVNs, Medication Aides, and CNAs. Do not include nursing services consultants, medical records consultants, or contracted medical records services. See the Definitions section for a definition of reportable contract labor. Round all reported monetary amounts to the nearest whole dollar.

## **Payroll Taxes – FICA and Medicare**

Report both FICA and Medicare taxes for NF direct care staff.

## **Payroll Taxes – State and Federal Unemployment**

Report both federal (Federal Unemployment Tax Act or FUTA) and state (Texas Unemployment Compensation Tax Act or TUCA) unemployment expenses for NF attendants and other staff delivering NF attendant services.

## **Workers' Compensation – Insurance (WCI) Premiums**

If your contract, any of its controlling entities, its parent company, or sole member subscribes to the Workers' Compensation Act, report the WCI premiums paid to your commercial insurance carrier for NF attendants. Premium costs include the base rate, any discounts for lack of injuries, refunds for prior period overpayments, and additional modifiers and surcharges for experiencing high numbers of injuries (such as being placed in a risk pool).

If your contract, any of its controlling entities, its parent company, or sole member does not subscribe to the Workers' Compensation Act, other insurance premium costs can be reported in this item. Acceptable alternate insurance policies include industrial accident policies and other similar types of coverage for employee on-the-

job injuries. Health insurance is not workers' compensation and should be reported in the "Employee Benefits - Health Insurance" field.

If your commercially-purchased insurance policy does not provide total coverage and has a deductible, coinsurance clause, or both, then any deductibles, coinsurance payments, or both made by the employer on behalf of the employee must be reported as paid claims (i.e., self-insurance).

WCI premium expenses may be allocated based on payroll, and then an acceptable allocation summary must be attached.

## **Workers' Compensation - Paid Claims**

Report medical claims paid for employee on-the-job injuries for Direct care staff and other staff delivering NF attendant services. If you paid workers' compensation claims for employee on-the-job injuries but were not a subscriber to the Workers' Compensation Act (i.e., traditional workers' compensation insurance policy), report the number of claims paid in this item.

If you maintained a separate banking account to pay for your workers' compensation claims for employee on-the-job injuries (i.e., a nonsubscriber risk reserve account), the contributions made to this banking account are not allowable. Paid claims may be direct-costed or allocated based upon payroll. An acceptable allocation summary must be attached if paid claims are allocated.

## **Employee Benefits – Health Insurance**

Report employer-paid health insurance for direct care. Employer-paid health insurance premiums must be direct costed. Paid claims may be allocated based on salaries or direct costed. Submit an acceptable allocation summary if paid claims are allocated.

## **Employee Benefits – Life Insurance**

Report employer-paid life insurance for direct care staff. Employer-paid life insurance premiums must be direct costed.

## **Employee Benefits – Other Benefits**

Report any employer-paid disability insurance and retirement contributions for NF attendants and other staff delivering NF attendant services whose salaries and wages. These benefits must be direct costed.

Do not report the contracted provider's unrecovered cost of meals and room-and-board furnished to direct care staff, uniforms, staff personal vehicle mileage reimbursement, job-related training reimbursements, and job certification renewal fees as benefits unless subject to payroll taxes. In this case, they should be reported as salaries and wages.

Costs that are not employee benefits and not subject to payroll taxes should not be reported on the RFR, except for mileage reimbursement for client transportation. Mileage reimbursement costs should be reported in the appropriate fields on the provider's cost report. In the space provided, describe the amount and type of each benefit comprising the total amount reported. Employee benefits must be reported following 1 TAC Section 355.103(b)(1)(A)(iii)(II).

## Days of Service

### Medicaid Days of Service (MDS) in Medicaid-Contracted Beds

For each Resource Utilization Group (RUG III) group, enter the Medicaid days of service provided during the 9/1/19 to 4/30/20 reporting period. Report Fee-For-Service, Medicaid-Hospice and Star+Plus, and Dual-Eligible days of service separately.

Report “pending” residents in the category where they are most likely to be classified by HHSC. For example, if you have a “pending” resident and are uncertain as to whether they will meet financial eligibility, report their days of service in Item 350 (“Other days of service in Medicaid-contracted beds”). If you have a “pending” resident who met financial eligibility and all other HHSC requirements and are waiting for the client’s claim to clear through the Centers for Medicare and Medicaid Services (CMS) system, report the resident’s days of service in the RUG group indicated by their Texas Minimum Data Set (MDS).

Days for which residents were charged for “room hold” or “bed hold” are not considered days of service and should not be counted as resident days. All reported Medicaid days of service will be reconciled by HHSC staff against HHSC CMS paid claims data.

### Medicare Days of Service in Medicaid-Contracted Beds

Enter the Medicare days of service in “Medicaid-contracted beds” (i.e., dually-certified beds) provided during the reporting period. Do not include Medicare days of service in “Medicare-only beds.”

### Other Days of Service in Medicaid-Contracted Beds

Enter the “Other days of service in Medicaid-contracted beds” (e.g., private, private insurance, VA, etc.) provided during the reporting period. Do not include “Other days of service in non-Medicaid-contracted beds.”



## **Total Days of Service in Medicaid-Contracted Beds**

The sum of all service days in Medicaid-contracted beds is automatically calculated based on the days of service entered.

## **Days of Service in Non-Medicaid-Contracted Beds**

Enter the days of service in non-Medicaid-contracted beds. Include "Other residents in non-Medicaid beds" and "Medicare residents in Medicare-only beds."

## **Total Days of Service**

The sum of all service days in "Medicaid-contracted Beds" and "Non-Medicaid contracted Beds" is automatically calculated.

## **Medicaid Days of Service Qualifying for Supplemental Payments for Ventilator or Pediatric Tracheotomy Care**

For residents qualifying for the Ventilator or Pediatric Tracheotomy Supplements, include their days of service by Resource Utilization Group (RUG) group in RUGs RAD to PCE as appropriate. Enter the days they qualify for a supplement. For example, count a RUG RAD resident qualified for the "Ventilator-Continuous Supplement" as both a "RUG RAD" resident and a "Ventilator-Continuous" resident.

**NOTE ON COMPLETION OF SCHEDULES:** Complete only those schedules with an associated item reported in the body of the report. For example, if the report does not include any related-party expenses, then do not complete Schedule B, etc.

# Certification Pages

## Report Certification

This page must be completed and signed electronically by an individual legally responsible for the provider's conduct, such as an owner, partner, Corporate Officer, Association Office, governmental official, or LLC member.

Multi-contract organizations participating as individuals may submit one RFR containing original electronic signatures. All other reports submitted by the multi-contract provider can use copies of the original certification page. For multi-contract organizations choosing this option:

- The original certification page must include a list of the 9-digit contract numbers of the reports being submitted with copies of the original certification page; and
- The copies of the original certification page must include the 9-digit contract number of the report being submitted with the original certification page.

## Methodology Certification

This page must be signed electronically by the person identified on the cover page of this report as "Preparer." The Preparer is responsible for knowing the applicable methodology rules and instructions and submitting an accurate and complete report prepared according to those rules and instructions. Signing as Preparer signifies the Preparer has completed the report or has adequately supervised and instructed their employees in its proper completion. The ultimate responsibility for the report lies with the person signing as Preparer. If more than one person prepared the report, an executed Methodology Certification page must be submitted by each Preparer. Preparers may lose their authority to prepare future reports if the reports do not follow all applicable rules, instructions, and mandatory training materials.

# Definitions

## Accrual Accounting Method

In accrual accounting, revenues are recorded in the period they are earned, and expenses are recorded in the period they are incurred. If a provider operates on a cash basis, it is necessary to convert from cash to an accrual basis for reporting purposes. Preparers should ensure that a proper cutoff of accounts receivable and accounts payable occurs at the beginning and end of the reporting period. Amounts earned but not received and amounts owed to employees and creditors but not paid should be included in the reporting period in which they were earned or incurred. Allowable expenses properly accrued during the reporting period must be paid within 180 days after the end of the reporting period to remain allowable costs for reporting purposes. If accrued expenses are paid more than 180 days after the reporting period ends, the expense is unallowable and should not be included in the report.

When a contracted provider, any of its controlling entities, parent company, sole member, or related-party management company has filed for bankruptcy protection, they may submit a written request to the Provider Finance Department of HHSC for an exception to the required 180-day payment of accrued allowable expenses. The written request must be submitted within 60 days of the bankruptcy filing date or 60 days before the report's due date for which the exception is being requested, whichever is later. The Provider Finance Department will request specific documentation by the specified due date. Exceptions due to bankruptcy may be granted for reasonable, necessary, and documented accrued allowable expenses not paid within the 180-day requirement.

## Contract Labor

Nursing-related duties for Medicaid contracted beds are provided by the following contract labor employees:

- Non-staff Registered Nurses (RNs), including Directors of Nursing (DONs) and Assistant Directors of Nursing (ADONs);
- Licensed Vocational Nurses (LVNs), including DONs and ADONs;
- Medication Aides, and
- Certified Nurse Aides (CNAs), including Restorative Aides.

Non-staff refers to personnel who provide services to the facility intermittently, whose compensation is not subject to employer payroll tax contributions, and who performs tasks routinely performed by employees. Contract labor hours do not include consultant hours. Contract labor hours must be associated with allowable contract labor costs as defined in 1 TAC Section 355.103(b)(2)(C).

## **Contracted Provider**

HHSC contracts the contracted provider as a business component for the provision of NF services.

## **Controlling Entity**

The controlling entity is the individual or organization that owns the contracting entity.

## **Direct Care**

Resident care is provided by nursing personnel who carry out the physician's planned regimen of total resident care. Direct care providers include:

- Registered Nurses (RNs),
- Directors of Nursing (DONs),
- Assistant Directors of Nursing (ADONs),
- Licensed Vocational Nurses (LVNs),
- DONs and ADONs,
- Medication Aides and Certified Nurse Aides (CNAs), and
- Restorative Aides.

To be allowable as direct care staff on this report, an individual must meet the following conditions:

- Meet appropriate professional certification or licensure requirements;
- Perform nursing-related duties for Medicaid-contracted beds; and
- Report the time (i.e., directly charged time) spent working in one of these positions for the nursing facility.

Nursing personnel performing both nursing facility direct care functions and other functions must maintain daily timesheets. Nursing facility direct functions include

administrative functions or any functions for other business components such as a retirement center, residential care center, assisted living component, etc.

Timesheets should conform to the following requirements:

- The daily timesheet must document the person's start time, stop time, total hours worked, time worked (in increments of 30 minutes) performing nursing facility direct care functions, and the time worked performing other functions.
- Allocation of time is not acceptable; only directly charged time is acceptable.

The only exception to the "no allocation rule" is when nursing personnel works for Medicaid-contracted and non-contracted licensed nursing facility beds. If direct costing is not possible following CMS requirements for distinct reporting, allocate the hours worked and associated costs based on units of services (e.g., resident days) and attach an acceptable allocation summary.

Categorize staff members who perform more than one function in a facility without a pay difference between functions at the highest level of licensure or certification they possess. If the highest level of licensure or certification is not that of an RN, LVN, Medication Aide, or CNA, do not include the staff member in the direct care staff cost center. Respiratory therapists in facilities receiving the ventilator, pediatric tracheotomy supplemental payments, or both (see "Common Questions/Issues" #10) are the only exceptions to this rule. This report should not include administrators and assistant administrators because they are not direct care staff.

Required documentation of direct care staff hours and compensation includes, but is not limited to, proof of licensure, certification status, timesheets (for staff performing more than one function or working for more than one entity), job descriptions, and payroll records.

## Common Questions and Issues

1. The following functions are considered direct care functions if performed by a Director of Nursing (DON), Assistant Director of Nursing (ADON), RN, LVN, Medication Aide, or CNA:
  - ▶ Completion of the MDS assessment forms;
  - ▶ Development of care plans;
  - ▶ Attendance at in-service training; and
  - ▶ The nursing administration aspects of a DON or ADON's job, including the provision of classroom-based in-service training.
2. The following roles and departments are not considered direct care functions:
  - ▶ Paid feeding assistants;
  - ▶ Medical records;
  - ▶ Central supply;
  - ▶ Classroom-based in-service training presented by someone other than the DON or ADON;
  - ▶ Quality assurance performed by a nursing consultant from the central office;
  - ▶ Transcription of physician's orders; and
  - ▶ Time spent filling water pitchers and changing linen by individuals other than RNs, LVNs, Medication Aides, and CNAs.
3. Does paid time off for direct care staff (e.g., paid vacation and sick leave) count as direct care time for this report?

Yes, but it should be allocated if it is associated with an individual performing more than one function. If a staff person "cashes in" on their paid time off instead of taking leave, the time associated with this leave should not be reported. The compensation received as a result of "cashing in" is treated as a bonus and should be reported in the payroll period in which it is taxed.
4. Pay for being "on-call" is reported as salary by employee type, but only on-call hours worked performing direct care functions can be reported as time. For example, if an RN was on call for an entire weekend and received \$200 as on-call compensation, the full \$200 would be reported as salary. If the RN was required to aid staff for three hours while on-call during the weekend,

only three hours would be reported as paid hours and not the full 48 hours of the weekend.

5. Graduate Vocational Nurses (GVNs) should be reported as LVNs.
6. Unpaid overtime hours meeting all the other requirements to be reported as direct care staff time and may be included if correctly documented. Report unpaid overtime hours at the highest level of licensure or certification the individual working the overtime possesses. For example, if an RN DON works four hours of unpaid overtime after the end of her shift filling in for an absent Medication Aide, the four hours should be reported as RN time. Since the overtime is unpaid, there should be no associated compensation reported. Compensation costs may not be included for unpaid overtime hours. Do not include volunteer time in this report.
7. Paid overtime meeting all the other requirements to be reported as direct care staff time may be included if properly documented. Paid overtime hours and compensation should be reported at the highest level of licensure or certification the individual working the overtime possesses. For example, suppose an RN DON works four hours of paid overtime after the end of her shift to fill in for an absent Medication Aide. In that case, the four hours and associated compensation should be reported as RN hours and compensation.
8. Nurses who are also schedulers, facility-based quality assurance nurses, and CNAs driving vans must spend at least 50 percent of their time on direct care functions to report 100 percent of their paid hours and salaries as direct care. To document the 50 percent or more, the employee should complete a one-month functional study (i.e., maintain daily timesheets for an entire month) at least once a year. Otherwise, they must maintain daily, continuous timesheets to directly charge as direct care only those hours and salaries applicable to direct care functions. Time spent driving a van is not considered direct care time.
9. A nurse whose job function is charting provides direct care.
10. Respiratory therapists providing direct care in facilities receiving the ventilator, pediatric tracheotomy supplemental payments, or both can be counted as LVNs.
11. Nurse aides in the Nurse Aide Training and Competency Evaluation Program (NATCEP) can be included in this report only if they have completed at least the first 16 hours of NATCEP training. Any time worked before 16 hours of NATCEP training are completed may not be included in this report (e.g., time spent as a hospitality aide or receiving the first 16 hours of training).

12. Quality assurance nurse consultants from the central office are not considered direct care staff.
13. Physical, occupational, and speech therapists; activities staff; and social work staff are not direct care staff.
14. Staff members performing more than one function in a facility without a differential in pay between functions are categorized at the highest level of licensure or certification they possess. If this highest level of licensure or certification is not that of an RN, LVN, Medication Aide, or CNA, do not include the staff member in the direct care staff cost center. In this case, the staff member must be included in the cost center where staff members with that licensure or certification status are typically reported.
15. Nursing facility administrators and assistant administrators are not included in the direct care cost center.
16. Time spent working on a non-contracted wing is not direct care time.

## **Medicaid-Contracted Beds**

Medicaid-contracted beds are licensed nursing beds contracted with HHSC to provide nursing facility services to Medicaid residents. Medicaid residents can occupy these contracted beds, including Medicare residents (if the beds are dually certified) and other residents (e.g., private pay, private insurance, V.A., etc.).

## **Related Party**

A related party is a person or organization related to the contracted provider by blood, marriage, common ownership, or any association permitting either entity to exert power or influence over the other, either directly or indirectly. Common ownership and control tests are applied separately to determine whether a related-party relationship exists with the contracted provider. Control exists where an individual or organization has the power, directly or indirectly, to significantly influence or direct the actions or policies of an organization or institution. If the elements of common ownership or control are not present in both organizations, they are deemed not to be related to each other. The existence of an immediate family relationship will create an irrefutable presumption of relatedness through control or attribution of ownership or equity interests meeting the significance tests. The following persons are considered immediate family for reporting purposes:

- Husband and wife;
- Natural parent, child, and sibling;



- An adopted child and adoptive parent;
- Stepparent, stepchild, stepsister, and stepbrother;
- Father-in-law, mother-in-law, brother-in-law, son-in-law, sister-in-law, and daughter-in-law;
- Grandparent and grandchild;
- Uncles and aunts by blood or marriage;
- First cousins; and
- Nephews and nieces by blood or marriage.

Contracted providers are required to disclose all related-party information for all allowable costs reported.

# State of Texas County Codes

County	Code	County	Code	County	Code	County	Code	County	Code
Anderson	001	Crockett	053	Hays	105	Mason	157	Shackelford	209
Andrews	002	Crosby	054	Hemphill	106	Matagorda	158	Shelby	210
Angelina	003	Culberson	055	Henderson	107	Maverick	159	Sherman	211
Aransas	004	Dallam	056	Hidalgo	108	McCulloch	160	Smith	212
Archer	005	Dallas	057	Hill	109	McLennan	161	Somervell	213
Armstrong	006	Dawson	058	Hockley	110	McMullen	162	Starr	214
Atascosa	007	Deaf Smith	059	Hood	111	Medina	163	Stephens	215
Austin	008	Delta	060	Hopkins	112	Menard	164	Sterling	216
Bailey	009	Denton	061	Houston	113	Midland	165	Stonewall	217
Bandera	010	DeWitt	062	Howard	114	Milam	166	Sutton	218
Bastrop	011	Dickens	063	Hudspeth	115	Mills	167	Swisher	219
Baylor	012	Dimmit	064	Hunt	116	Mitchell	168	Tarrant	220
Bee	013	Donley	065	Hutchinson	117	Montague	169	Taylor	221
Bell	014	Duval	066	Irion	118	Montgomery	170	Terrell	222
Bexar	015	Eastland	067	Jack	119	Moore	171	Terry	223
Blanco	016	Ector	068	Jackson	120	Morris	172	Throckmorton	224
Borden	017	Edwards	069	Jasper	121	Motley	173	Titus	225
Bosque	018	Ellis	070	Jeff Davis	122	Nacogdoches	174	Tom Green	226
Bowie	019	El Paso	071	Jefferson	123	Navarro	175	Travis	227
Brazoria	020	Erath	072	Jim Hogg	124	Newton	176	Trinity	228
Brazos	021	Falls	073	Jim Wells	125	Nolan	177	Tyler	229
Brewster	022	Fannin	074	Johnson	126	Nueces	178	Upshur	230
Briscoe	023	Fayette	075	Jones	127	Ochiltree	179	Upton	231
Brooks	024	Fisher	076	Karnes	128	Oldham	180	Uvalde	232
Brown	025	Floyd	077	Kaufman	129	Orange	181	Val Verde	233
Burleson	026	Foard	078	Kendall	130	Palo Pinto	182	Van Zandt	234
Burnet	027	Fort Bend	079	Kenedy	131	Panola	183	Victoria	235
Caldwell	028	Franklin	080	Kent	132	Parker	184	Walker	236
Calhoun	029	Freestone	081	Kerr	133	Panner	185	Waller	237

<b>County</b>	<b>Code</b>	<b>County</b>	<b>Code</b>	<b>County</b>	<b>Code</b>	<b>County</b>	<b>Code</b>	<b>County</b>	<b>Code</b>
Callahan	030	Frio	082	Kimble	134	Pecos	186	Ward	238
Cameron	031	Gaines	083	King	135	Polk	187	Washington	239
Carnes	032	Galveston	084	Kinney	136	Potter	188	Webb	240
Carson	033	Garza	085	Kleberg	137	Presidio	189	Wharton	241
Cass	034	Gillespie	086	Knox	138	Rains	190	Wheeler	242
Castro	035	Glasscock	087	Lamar	139	Randall	191	Wichita	243
Chambers	036	Goliad	088	Lamb	140	Reagan	192	Wilbarger	244
Cherokee	037	Gonzales	089	Lampasas	141	Real	193	Willacy	245
Childress	038	Gray	090	LaSalle	142	Red River	194	Williamson	246
Clay	039	Grayson	091	Lavaca	143	Reeves	195	Wilson	247
Cochran	040	Gregg	092	Lee	144	Refugio	196	Winkler	248
Coke	041	Grimes	093	Leon	145	Roberts	197	Wise	249
Coleman	042	Guadalupe	094	Liberty	146	Robertson	198	Wood	250
Collin	043	Hale	095	Limestone	147	Rockwall	199	Yoakum	251
Collingsworth	044	Hall	096	Lipscomb	148	Runnels	200	Young	252
Colorado	045	Hamilton	097	Live Oak	149	Rusk	201	Zapata	253
Comal	046	Hansford	098	Llano	150	Sabine	202	Zavala	254
Comanche	047	Hardeman	099	Loving	151	San Augustine	203		
Concho	048	Hardin	100	Lubbock	152	San Jacinto	204		
Cooke	049	Harris	101	Lynn	153	San Patricio	205		
Coryell	050	Harrison	102	Madison	154	San Saba	206		
Cottle	051	Hartley	103	Marion	155	Schleicher	207		
Crane	052	Haskell	104	Martin	156	Scurry	208		