Enrollment Worksheet Instructions

Fiscal Year 2024 Nursing Facility (NF) Direct Care Staff Enhancement

Provider Finance Department, Long-Term Services and Supports
Texas Health and Human Services Commission (HHSC)

July 1 – July 31, 2023
Enrollment for Levels to be Effective September 1, 2023

NOTE: These worksheets are provided for your own information and may be retained in your files for future reference. **Do not return** them to the Texas Health and Human Services Commission.

TEXAS
Health and Human Services

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New for State Fiscal Year 2024

Pursuant to the 2024-25 General Appropriations Act, House Bill 1, 88th Legislature, Regular Session, 2023, Article II, Rider 24, HHSC was appropriated funding to provide nursing facility reimbursement rate increases that will increase the wages and benefits of direct care staff. HHSC is required to implement the rate increases in a manner that will enable HHSC to ensure that at least 90 percent of the funds are expended for the benefit of direct care staff wages and benefits. HHSC will be proposing Texas Administrative Code amendments to outline the requirements of the reimbursement rate increases. Providers are encouraged to consider the increase in funding, the required spending requirements for both the direct care spending requirement and the Rate Enhancement program spending requirement, and the potential for recoupments for failure to meet the spending requirements when determining their requested Rate Enhancement level during open enrollment.

HHSC published proposed rates in accordance with Rider 24, available here.

HHSC encourages providers to utilize these rates instead of the fee schedules for calculations on the 2024 Open Enrollment Worksheets.

Instructions

Purpose

To allow providers to calculate spending requirements and potential differences between costs and revenues under the Direct Care Staff Compensation Rate Enhancement. Providers can use this information to help them make an informed decision about participation in the enhancement program.

Worksheets

- Worksheet A: To estimate your average direct care staff base rate
- Worksheet B: To estimate your existing Licensed Vocational Nurses (LVN) equivalent staffing level for Medicaid-contracted beds
- Worksheet C: To estimate your minimum required LVN equivalent staffing level for participation in the direct care staff enhancement
- Worksheet D: To estimate your average per diem direct care staff expenses
- Worksheet E: To estimate your adjusted staffing level

LVN Equivalents

LVN equivalent minutes give providers a flexible way to express total nursing staff requirements. LVN minutes will allow providers to substitute Registered Nurse (RN), LVN, and Aide-staff resources (i.e., medication aide, certified nurse aide, and restorative aide) and comply with an overall nursing staff requirement.

Use the table below for conversion factors to change RN and aide minutes into LVN minutes. LVN minutes are based on relative compensation levels.

Table 1. LVN Equivalent Conversion Scale

1 RN minute	1.4615 LVN equivalent minutes
1 LVN minute	1.0000 LVN equivalent minute
1 Aide minute	0.4872 LVN equivalent minutes
1 LVN equivalent minute	0.68 RN minutes
1 LVN equivalent minute	1.00 LVN minutes
1 LVN equivalent minute	2.05 Aide minutes

Reporting Period

Select a reporting period that represents the distribution of your service days by payor type (i.e., Medicaid, Medicare, Other), Resource Utilization Group (RUG) group, and your direct care staffing levels and is as close as possible to the open enrollment period. The reporting period may be of any length, but we recommend a minimum of one payroll period. For example, the reporting period might be one payroll period in June, one month (e.g., June 1 – June 30), or your most recent cost-reporting period. Use the same reporting period for all worksheets.

We recommend checking for data inconsistencies and calculation errors. Completing worksheets for two different reporting periods at least three months apart and comparing the results is also recommended. Significant variances indicate either an error in completing the worksheets or large fluctuations in case-mix and staffing. Please consider any such variations when making your enrollment decision.

Assistance

For assistance with the completion of these forms, contact the Texas Health and Human Services (HHSC) Provider Finance Department (PFD) at: PFD-LTSS@hhs.texas.gov or (737) 867-7817.

Levels of Enhancement

Contracted providers must request a specific enhancement level to participate in this optional program. Please refer to the Enrollment Contract Amendment for information on requesting a level. Providers may request a level within the proposed range. Therefore, HHSC PFD recommends that you complete the worksheets for your requested level to inform your decision. Funds may not be available to grant all requests. Please consult the "Participation Status – Levels Awarded List" (posted by September 15, 2023) on the HHSC PFD website to learn your final awarded level for this program. HHSC will not distribute award letters. The PFD website is the sole source for information about awarded levels.

Definitions

Contract Labor

Contract labor is provided by nonstaff Registered Nurses (RNs), including Directors of Nursing (DONs) and Assistant Directors of Nursing (ADONs); LVNs, including DONs and ADONs; Medication Aides; and Certified Nurse Aides (CNAs), including Restorative Aides. Nonstaff provides services intermittently to the facility and performs tasks routinely performed by employees. Their remuneration (i.e., fee or compensation) is not subject to employer payroll tax contributions. Contract labor hours do not include consultant hours and must be associated with allowable contract labor costs according to Title 1 Texas Administrative Code (1 TAC) Section 355.103(b)(2)(C).

Direct Care

Direct care is the resident care provided by RNs, including DONs and ADONs; LVNs, including DONs and ADONs; Medication Aides; and CNAs, including Restorative Aides, to carry out the physician's planned regimen of total resident care. To be allowable as direct care staff on this report, an individual must meet the appropriate professional certification or licensure requirements and perform nursing-related duties for Medicaid-contracted beds. The actual time (i.e., directly charged time) spent working in one of these positions for the nursing facility must be reported.

Nursing personnel performing nursing facility (NF) direct care functions and other functions (e.g., NF administrative functions or functions for business components like a retirement center, residential care center, assisted living component, etc.) must maintain continuous daily timesheets. Limited period time studies are not acceptable. The daily timesheet must document the person's start time, stop time, total hours worked, and the actual time worked (in increments of 30 minutes) each day they performed nursing facility direct care functions. Directly charging the time and allocating time is not acceptable in such situations.

The only exception to the "no allocation rule" is when nursing personnel works for both Medicaid-contracted and non-contracted licensed NF beds. In such a situation, if the hours and costs cannot be reasonably direct costed according to Centers for Medicare and Medicaid Services (CMS) requirements for distinct reporting, the hours worked. Allocate associated costs between contracted and non-contracted

beds based upon units of service (i.e., resident days) and attach an acceptable allocation summary.

Staff members who perform multiple functions in a facility without a pay differential between functions are categorized at the highest level of licensure or certification they possess. If this highest level of licensure or certification is not an RN, LVN, Medication Aide, or CNA, do not include the staff member in the direct care staff cost center. The only exceptions to this rule are respiratory therapists in facilities receiving the ventilator or pediatric tracheotomy supplemental payments (see "Common Questions and Issues" #10).

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

Medicaid-Contracted Beds

Medicaid-contracted beds are the licensed nursing beds contracted with HHSC to provide NF services to Medicaid residents. These contracted beds can be occupied by Medicaid residents, Medicare residents (if the beds are dually certified), and Other residents (e.g., private pay, private insurance, V.A., etc.).

Star+Plus

Star+Plus is the Medicaid managed care, long-term care program.

Reporting Direct Care Staff

1. The following functions are considered direct care if performed by a DON, ADON, RN, LVN, Medication Aide, or CNA: completion of the Texas Minimum Data Set (MDS) assessment forms, care plan development, in-service training attendance, and the nursing administration aspects of a DON or ADON's job, including the provision of classroom-based in-service training.
2. The following functions are not considered direct care functions: paid feeding assistants, medical records; central supply, someone other than the DON or ADON presenting classroom-based in-service training, quality assurance nursing consulting from a central office, transcribing physicians orders, and time spent filling water pitchers and changing linen by individuals other than RNs, LVNs, Medication Aides, and CNAs.
3. Paid time off for direct care staff (e.g., paid vacation, paid sick leave) is considered direct care time for this report. It needs to be allocated if it is associated with an individual performing multiple functions. If staff "cashes in" their paid time off instead of taking leave, the associated time should not be reported on this report. Report compensation received as a result of "cashing in" paid time off as a bonus in the period in which it is subject to payroll taxes.
4. Report pay for being "on-call" as salaries by employee type, but report only on-call hours worked performing direct care functions as time. For example, if an RN were on call for an entire weekend and received $200 as on-call compensation, report the total $200 as salaries. If the RN was required for three hours to assist staff while on-call during the weekend, report only three hours as paid hours and not the full 48 hours of the weekend.
5. Report Graduate Vocational Nurses (GVNs) as LVNs.
6. Report direct care unpaid overtime as direct care staff time. Document the time correctly. 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 unpaid overtime after the end of their shift filling in for an absent Medication Aide, the four hours should be reported as RN time. Since the overtime is unpaid, you should report no associated compensation. Do not enter compensation costs for unpaid overtime hours. Do not include volunteer time in this report.
7. Report direct care paid overtime as direct care staff time. Document the time properly. Report paid overtime hours and compensation at the highest level

of licensure or certification the individual working the overtime possesses. For example, if an RN DON works four hours paid overtime after the end of her shift filling in for an absent Medication Aide, report the four hours and associated compensation as RN hours and compensation.

8. Nurses who are also schedulers, facility-based quality assurance nurses, and CNAs that drive 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 direct care time meets 50 percent, the employee should perform a one-month functional study (i.e., maintain daily timesheets for an entire month) at least annually. Otherwise, they must maintain daily, continuous timesheets to directly charge as direct care only those hours or 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 is considered to be providing direct care.
10. Count the respiratory therapists providing direct care in facilities receiving the ventilator or pediatric tracheotomy supplemental payments as LVNs.
11. Include only nurse aides in the Nurse Aide Training and Competency Evaluation Program (NATCEP) on this report if they have completed at least the first 16 hours of NATCEP training. Any time worked before completing 16 hours of NATCEP training may not be included in this report (e.g., time spent as a hospitality aide or receiving the first 16 hours of training). Quality assurance nurse consultants from the central office are not considered direct care staff.
12. Physical, occupational, and speech therapists; activities staff; and social work staff are not direct care staff.
13. Categorize staff members performing more than one function in a facility without a differential in pay between functions at the highest level of licensure or certification they possess. Suppose this highest level of licensure or certification is not that of an RN, LVN, Medication Aide, or CNAs. In that case, the staff member is not to be included in the direct care staff cost center but instead in the cost center where staff members with that licensure or certification status are typically reported. Do not include NF and assistant administrators in the direct care cost center.
14. Time spent working on a non-contracted wing is not direct care time.

NF Worksheet A: Estimated Average Direct Care Staff Base Rate

Column A

For each RUG group, enter into Column A the Medicaid days of service for Fee-for-Service (FFS), Star+Plus, and Dual-Eligible clients (exclude hospice days) provided during your selected reporting period. NFs are in Managed Care, so you must include Star+Plus days.

> **Supplemental Reimbursement for Ventilator-Dependent Residents and Children with Tracheostomies**
>
> For residents qualifying for the Ventilator Supplement or the Pediatric Tracheostomy Supplement, include their days of service by RUG group in RUGs RAD-PCE as appropriate and enter the days they qualified for a supplement in the appropriate box (i.e., Ventilator-Continuous, Ventilator-Partial, Pediatric Tracheostomy). For example, a RUG RAD resident who also qualified for the Ventilator-Continuous Supplement would be counted as both a RUG RAD resident and a Ventilator-Continuous resident.

Column C

For each RUG group and supplemental reimbursement group, multiply the days of service from Column A by the associated Direct Care Staff Base Rate Per Resident Day from Column B. Enter the product in Column C.

Box A1

Sum the days of service by RUG for RUG groups RAD through PCE in Column A. Enter the result in Box A1.

Box A2

Sum the contents of Column C for RUG groups RAD through PCE. Enter the result in Box A2.

Box A6

Sum Boxes A2, A3, A4, and A5. Enter the result in Box A6.

Box A7

Enter the sum of days of service by RUG from Box A1 in Box A7

Box A8

Divide Box A6 by Box A7. Enter the result in Box A8. The value in Box A8 is the average direct care staff base rate associated with the units of service by RUG group as reported in Column A.

Check all calculations to ensure accuracy.

NF Worksheet B: Estimate LVN Equivalent Staffing Level for Medicaid-Contracted Beds

NOTE: See the definitions of Contract Labor, Direct Care, and Medicaid-contracted Beds in these instructions before completing this worksheet.

Step B1

Enter direct care staff hours and resident days for Medicaid-contracted beds.

Box B1 – B8

Report employee and contract labor hours worked by RNs, LVNs, Medication Aides, and Certified Nurse Aides providing direct care services to residents in Medicaid-contracted beds during your selected reporting period in the appropriate box. Depending upon the length of your selected reporting period, you may choose to round reported hours to the nearest whole hour or report them with two decimal places. For example, if your selected reporting period is short (e.g., one day), you may want to report hours with two decimal places; if your selected reporting period is long (e.g., one month or one year), you may want to report hours rounded to the nearest whole number.

Box B9

Enter total (i.e., Medicaid, Medicare, and Other) days of service provided in Medicaid-contracted beds during your selected reporting period in Box B9. A resident day is defined as services for one resident for one day. Count the day of admittance as a resident day. Do not count the day of discharge as a resident day. Do not include "bed hold" days or days in non-Medicaid-contracted beds.

Step **B**2

Calculate estimated staffing level in LVN equivalent minutes per resident day.

Box B10

Multiply total employee RN hours from Box B1 by 1.4615. Multiply the result by 60. Enter the result in Box B10.

Box B11

Multiply total contract RN hours from Box B5 by 1.4615. Multiply the product by 60. Enter the result in Box B11.

Box B12

Multiply total employee LVN hours from Box B2 by 60. Enter the result in Box B12.

Box B13

Multiply total contract LVN hours from Box B6 by 60. Enter the result in Box B13.

Box B14

Sum total employee Medication Aide and Certified Nurse Aide hours from Boxes B3 and B4. Multiply the sum by 0.4872. Multiply the product by 60. Enter the result in Box B14.

Box B15

Sum total contract Medication Aide and Certified Nurse Aide hours from Boxes B7 and B8. Multiply the sum by 0.4872. Multiply the product by 60. Enter the result in Box B15.

Box B16

Sum Boxes B10, B11, B12, B13, B14, and B15. Enter the sum in Box B16.

Box B17

Enter the total days of service in Medicaid-contracted beds from Box B9 into Box B17.

Box B18

Divide Box B16 by Box B17. Enter the result in Box B18. This is your estimated staffing level in LVN equivalent minutes per resident day during your selected reporting period.

Check all calculations to ensure accuracy.

NF Worksheet C: Estimate Minimum Required LVN Equivalent Minutes Per Resident Day for Participation

Step C1

Estimate minimum requirements associated with Medicaid residents.

Column A

For each RUG group, enter in Column A the Medicaid days of service (FFS, Star+Plus, Dual-Eligible, and Hospice days) provided during your selected reporting period.

Supplemental Reimbursement for Ventilator-Dependent Residents and Children with Tracheostomies.

For residents qualifying for the Ventilator Supplement or the Pediatric Tracheostomy Supplement, include their days of service by RUG group in RUGs RAD-PCE as appropriate and enter the days they qualified for a supplement in the appropriate box (i.e., Ventilator-Continuous, Ventilator-Partial, Pediatric Tracheostomy). For example, a RUG RAD resident who also qualified for the Ventilator-Continuous Supplement would be counted as both a RUG RAD resident and a Ventilator-Continuous resident.

The number of days may differ from those reported on Worksheet A since they include Hospice days.

Column C

For each RUG group and supplemental reimbursement group, multiply the reported days of service from Column A by the associated Minimum Required Medicaid LVN Equivalent Minutes Per Resident Day from Column B. Enter the product in Column C.

Box C1

Sum the days of service by RUG for RUG groups RAD through PCE in Column A. Enter the result in Box C1.

Box C2

Sum the contents of Column C for RUG groups RAD through PCE. Enter the result in Box C2.

Box C6

Sum Boxes C2, C3, C4, and C5. Enter the result in Box C6.

Box C7

Divide Box C6 by Box C1. Enter the result in Box C7.

Step C2

Estimate minimum requirement associated with Medicare residents in Medicaid-contracted beds.

Box C8

Enter in Box C8 the Medicare days of service in Medicaid-contracted beds (i.e., dually-certified beds) provided during your selected reporting period. Do not include Medicare days of service in Medicare-Only beds since these beds are not contracted with the Medicaid program.

Box C9

Multiply Box C8 by 177.11. Enter the result in Box C9.

Step C3

Estimate minimum requirement associated with other residents in Medicaid-contracted beds.

Box C10

Enter in Box C10 the Other days of service in Medicaid-contracted beds (e.g., private, private insurance, VA, etc.) provided during your selected reporting period. Do not include Other days of service in non-Medicaid-contracted beds.

Box C11

Multiply Box C10 by the lower value in Box C7 or the RUG value for PD1. Enter the result in Box C11.

Step C4

Estimate the minimum requirement per resident day for participation in the Enhanced Direct Care Staff Rate

Box C12

Sum Boxes C6, C9, and C11. Enter the result in C12.

Box C13

Sum Boxes C1, C8, and C10. Enter the result in C13.

Box C14

Divide C12 by C13. Enter the result in Box C14.

Box C14 represents the estimated minimum required LVN equivalent minutes per resident day your facility would be required to provide to participate in the Direct Care Staff Enhancement. These minutes could be provided by any combination of RNs, LVNs, and aides, with RN minutes counted as 1.4615 LVN equivalent minutes and aide minutes counted as 0.4872 LVN equivalent minutes.

Note: This estimate is based upon the distribution of your facility's days of service by RUG group and payor type as captured by this worksheet. If the distribution changes, your required minimum will change.

Check all calculations to ensure accuracy.

NF Worksheet D: Estimate Average Per Diem Direct Care Staff Expenses

Boxes D1 – D4

Enter direct care staff salaries and wages for RNs, including DONs and ADONs; LVNs, Medication Aides; and CNAs, including Restorative Aides, providing direct care services to residents in Medicaid-contracted beds accrued during your reporting period in the appropriate box. Salaries and wages include overtime, bonuses, and taxable fringe benefits (e.g., accrued or taken vacation, accrued or taken sick leave, and other allowances.) Round all reported monetary amounts to the nearest whole dollar according to 1 TAC Section 355.103(b)(1)(A)(iii)(II).

Boxes D5 – D8

Enter the cost incurred for contracted nursing services performed by nonstaff RNs, including DONs and ADONs; LVNs, including DONs and ADONs; Medication Aides; and CNAs, including Restorative Aides, providing direct care services to residents in Medicaid-contracted beds during your reporting period in the appropriate box. 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.

Box D9

Enter FICA and Medicare taxes for direct care staff in Box D9. FICA and Medicare taxes may be allocated based upon payroll.

Box D10

Enter federal (FUTA) and state (TUCA) unemployment expenses for direct care staff in Box D10. Unemployment expenses may be allocated based on payroll.

Box D11

If your contract, any of its controlling entities, parent company, or sole member is a subscriber to the Workers' Compensation Act, report the WCI premiums paid to your commercial insurance carrier for direct care staff in Box D11. Premium costs include the base rate, discounts for lack of injuries, refunds for prior period

overpayments, and any 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, parent company, or sole member is not a subscriber to the Workers' Compensation Act, alternate insurance premium costs can be reported in this box. 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 Box D13.

If your commercially purchased insurance policy does not provide total coverage and has a deductible or coinsurance clause, any deductibles or coinsurance payments made by the employer on behalf of the employee would be considered claims paid (i.e., self-insurance) and must be reported in Box D12.

WCI premium expenses may be allocated based on payroll.

Box D12

Enter in Box D12 any medical claims paid for direct care employee on-the-job injuries. If you were not a subscriber to the Workers' Compensation Act (i.e., traditional workers' compensation insurance policy), and you paid workers' compensation claims for employee on-the-job injuries for the direct care staff whose salaries and wages are reported in Boxes D1 through D4, report the amount of claims paid in this box. If you maintained a separate banking account for the sole purpose of paying 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.

Box D13

Enter in Box D13 any employer-paid health insurance for direct care staff (whose salaries and wages are listed in Boxes D1 through D4). Employer-paid health insurance premiums must be direct costed. Paid claims may be allocated based on payroll or direct costed.

Box D14

Enter in Box D14 any employer-paid life insurance for direct care staff (whose salaries and wages are listed in Boxes D1 through D4). Employer-paid life insurance premiums must be direct costed.

Box D15

Enter in Box D15 any employer-paid disability insurance and retirement contributions, deferred compensation plan contributions, child care, and accrued leave for direct care staff (whose salaries and wages are listed in Boxes D1 through D4). These benefits must be direct costed.

The contracted provider's unrecovered cost of meals, room-and-board, uniforms, hepatitis B vaccinations, TB testing, x-rays, staff personal vehicle mileage reimbursement, job-related training reimbursements, and job certification renewal fees furnished to direct care staff are not to be reported as benefits unless they are subject to payroll taxes, in which case they are to be reported as salaries and wages. Other than mileage reimbursement for client transportation, costs that are not employee benefits and are not subject to payroll taxes should not be reported. These costs may be reported on the provider's cost report in the appropriate items. In the space provided, describe the amount and type of each benefit comprising the total amount reported. Employee benefits must be reported according to 1 TAC Section 355.103(b)(1)(A)(iii)(II).

Table 2. Mileage Reimbursement

1/1/22 – 12/31/22	58.5 cents per mile
1/1/23 – 12/31/23	65.5 cents per mile

Box D16

Sum Boxes D1 through D15. Enter the result in Box D16.

Box D17

Enter total (i.e., Medicaid, Medicare, and Other) days of service provided in Medicaid-contracted beds during your selected reporting period in Box D17. A resident day is defined as services for one resident for one day. Count the day of admittance as a resident day. Do not count the day of discharge as a resident day. Do not include "bed hold" days or days in non-Medicaid-contracted beds. This number should equal the value entered in Box B9.

Box D18

Divide Box D16 by Box D17. Enter the result in Box D18. This is the facility's estimated direct care cost per unit of service in Medicaid-contracted beds.

Note: This estimate is based upon expenses and units of service reported on this worksheet. If the reported values are inaccurate, this estimate will be inaccurate.

Check all calculations to ensure accuracy.

NF Worksheet E: Estimate Adjusted Staffing Level

NOTE: Facilities with high direct care costs may mitigate staffing recoupments to the extent that enhancements are expended on direct nursing staff compensation. The adjusted staffing level calculated on this worksheet is the facility's estimated staffing level after accounting for any mitigation of staffing recoupments due to high direct care costs.

Box E1

Enter in Box E1 your estimated staffing level in LVN equivalent minutes per resident day from Box B18.

Box E2

Enter in Box E2 your estimated minimum required LVN equivalent minutes per resident day for participation from Box C14.

Box E3

Subtract Box E2 from Box E1**.** If the result is not a whole number, round **down** to the nearest whole number. Enter the result in Box E3. This is the estimated number of LVN equivalent minutes above the minimum staffing requirement that the facility achieved during its reporting period.

Box E4

If the value in Box E3 is negative (meaning that the facility is staffed below the minimum required staffing level for participation), enter "0" in Box E4. If the value in Box E3 is zero or positive, enter the value from Box E3 in Box E4 and continue to Box E5.

Box E5

Enter in Box E5 the facility's estimated average direct care base rate from Box A8.

Box E7

Multiply Box E4 by Box E6, and enter the result in Box E7. This is the direct care revenue per diem associated with the estimated number of LVN equivalent minutes above the minimum staffing requirement that the facility achieved during the reporting period.

Box E8

Sum Boxes E5 and E7, and enter the result in Box E8. This is the direct care revenue per diem associated with the staffing level achieved by the facility as estimated through these worksheets.

Box E10

Multiply Box E8 by Box E9, and enter the result in Box E10. This is the direct care spending requirement associated with the facility's staffing level during the reporting period.

Box E11

Enter in Box E11 the direct care cost per unit of service from Box D18.

Box E12

Subtract Box E10 from Box E11 and enter the result in Box E12. This is the facility's estimated direct care staff expense surplus.

Box E13

If the value in Box E12 is less than or equal to zero, your facility is not estimated to qualify to purchase credit for additional LVN equivalent minutes; enter a "1" in Box E13 and skip to Box E15. If the value in Box E12 is greater than zero, enter a "2" in Box E13 and continue with Box E14.

Box E14

Divide Box E12 by Box E6, and enter the result in Box E14. This is the estimated number of additional LVN equivalent minutes the facility qualifies for due to high direct care costs.

Box E15

If E13 equals "1", enter the value from Box E1 in Box E15. If Box E13 equals "2", sum Boxes E1 and E14, and enter the result in Box E15. Box E15 is your adjusted LVN equivalent minutes after mitigation of staffing requirements for facilities with high direct care costs.

Box E16

Subtract Box E2 from Box E15 and enter the result in Box E16. Box E16 is the estimated adjusted LVN equivalent minutes above the minimum staffing requirement that the facility achieved during the reporting period.

Check all calculations to ensure accuracy.