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2024 STAIRS Cost Report Training

**State of Texas Automated Information & Reporting
System (STAIRS)**

HHSC PFD LTSS Center for Information and Training



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Residential Care (RC)

2023 and 2024 Accountability Report

How to Download Training Materials

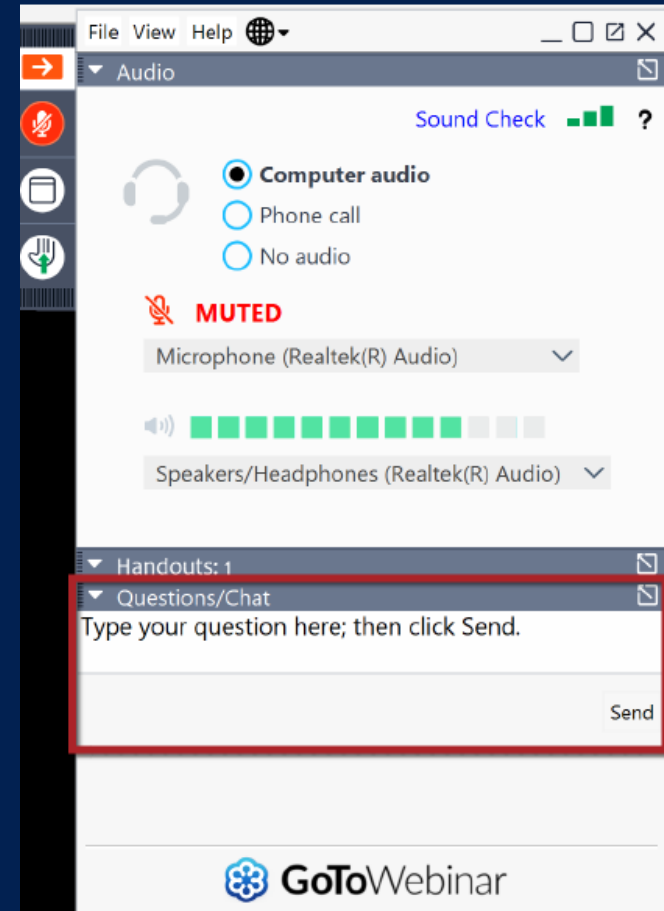
- Visit the Health and Human Services Commission (HHSC) Provider Finance Department (PFD) website at:
<https://pfd.hhs.texas.gov/long-term-services-supports/cost-report-training>
- Click on Program Instructions, PowerPoint, or Other Resources.
- Download the resource.



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How to Ask a Question

1. Click on **Questions**.
2. Type your question in the Questions box.
3. Click **Send**.



Training Completion

You must register and attend the full duration of the webinar to receive credit to be able to complete the Cost or Accountability Report.

Credit will be given approximately 10-days following this training.

If credit has not been assigned after 10-days, please contact costinformationpfd@hhs.Texas.gov.



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Objective

**To complete a STAIRS Cost or
Accountability Report**

What's New

- Step 6.a. General Information
 - ▶ Added a question regarding whether the provider is a large employer for the Affordable Care Act.
- Step 6.c. Attendants
 - ▶ Providers have been reporting Regular, Overtime, and Bonuses and Incentives in one entry. The provider is now required to split these fields into Regular Hours, Overtime Hours, and Other Compensation.



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Supporting Documentation (1 of 3)

As in prior years, providers may be required to submit support documentation (e.g., trial balances, allocation summary, etc.) to support the information in the Report.

The state acknowledges providers may be required to submit reports to local or federal jurisdictions based on funds received (e.g., PRF, PPP, etc.). **Do not** provide the State with a copy of these reports and or any applicable support documentation for these reports.



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Supporting Documentation (2 of 3)

- To ensure reliable and accurate reporting, supporting documentation should be system-generated and include the following information in a spreadsheet:
 - ▶ Provider Name
 - ▶ Accounting Basis
 - ▶ Report Date Range
 - ▶ Detail Account Descriptions
 - ▶ Vendor Names
 - ▶ Amounts



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Supporting Documentation (3 of 3)

Regardless of whether the supporting documentation is system-generated, it must always be in a spreadsheet (i.e., Excel).

PDFs and images are not acceptable forms of documentation.



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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
- Units of Service and Revenue
- Wages and Compensation
- Payroll Taxes and Workers' Compensation
- Facility and Operations
- Verification Summary and Certifications
- Agree/Disagree and Informal Review



Roles and Definitions (1 of 2)

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 report.



Roles and Definitions (2 of 2)

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

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



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User Interface - Dashboard

STATE OF TEXAS AUTOMATED INFORMATION REPORTING SYSTEM (STAIRS)

Entity List

Dashboard Cost Reporting Manage

[Reference Materials](#)

[Edit My Info](#) | [Add Role](#)

Important Information

04/01/2020 View the new [Certification Page - Digital Signature Policy Guidance](#) from Provider Finance.

DON

Important Upcoming Dates

Upcoming Training Dates

[Register for Cost Report Training \(excluding MEI\)](#)
[Register for MEI Cost Report Training](#)
[Register for SHARS cost report training](#)

[Access the Trained Preparers List](#)

Your Roles

General Reference Material

- [Helpful Information for Contacts and Preparers](#)
- [How to Import Depreciable Assets Instructions](#)
- [STAIRS - Managing Contacts - Procedures](#)
- [Uploading File Instructions](#)
- [2015 STAIRS General Announcement](#)

Program Specific Reference Material

- [Program Specific Reference Materials](#)

- Manage Contact Information
- View Preparers List
- Register for Trainings
- Reference Materials



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User Interface - Cost Reporting



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STATE OF TEXAS AUTOMATED INFORMATION REPORTING SYSTEM (STAIRS) Welcome, Rate Analysis test (Logout)

Entity List

Dashboard **Cost Reporting** Manage

Print Reference Materials Upload Center Help

Show 10 entries First Previous Next Last

Entity Name	Year	Type	Code	Site Type	Status	Steps Complete
ZZZ RAD 24RCC	2020	24RCC	100007001	SSCC-123456601	⊖	5c on 09/02/2021
ZZZ RAD 24RCC	2020	24RCC	100007002	ES-123456602	⊖	3 on 09/02/2021
ZZZ RAD 24RCC	2020	24RCC	100007003	CPA-123456603	⊖	3 on 09/02/2021
ZZZ RAD 24RCC	2020	24RCC	100007004	GRO/RTC-123456604	⊖	3 on 09/02/2021
ZZZ RAD 24RCC	2020	24RCC	100007005	GRO/RTC-IPTP-123456605	⊖	3 on 09/02/2021
ZZZ RAD ASSPP LLC	2020	ASSPP	100020001	ASSPP-123456789	⊖	1a on 02/02/2021
ZZZ RAD ASSPP LLC	2020	ASSPP	100022001	ASSPP-123456789	⊖	1a on 02/01/2021
ZZZ RAD ASSPP LLC	2020	ASSPP	100023001	ASSPP-123456789	⊖	1a on 02/01/2021
ZZZ RAD ASSPP LLC	2020	ASSPP	100021001	ASSPP-123456789	⊖	10a on 01/28/2022
ZZZ RAD ASSPP LLC	2020	ASSPP	100024001	ASSPP-123456789	⊖	1a on 02/01/2021

First Previous Next Last

General Reference Material Program Specific Reference Material

[Helpful Information for Contacts and Preparers](#) [Program Specific Reference Materials](#)
[How to Import Depreciable Assets Instructions](#)
[STAIRS - Managing Contacts - Procedures](#)
[Uploading File Instructions](#)
[2015 STAIRS General Announcement](#)

- Select the report to work by filtering on the headings in this table.
- Click on the Code link to open that particular report.

User Interface – Manage (1 of 5)



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STATE OF TEXAS AUTOMATED INFORMATION REPORTING SYSTEM (STAIRS)

Entity List

Dashboard Cost Reporting **Manage**

[Manage Contacts](#) | [Upload Center](#)

[Add a new contact](#) [Add Preparer](#) [Reference Materials](#)

[Edit My Info](#) | [Add Role](#)

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Phone:
Fax:

Your Roles

CPA	Roles	Actions
		Manage Preparer Permissions Add Non-Preparer Role

Financial Consultant	Roles	Actions
		Manage Preparer Permissions Add Non-Preparer Role

- Edit My Info
- Add Role
- Add a Contact
- Add a Preparer
- Upload Center

User Interface – Manage (2 of 5)



Edit my Info

From the Manage link, select Edit My Info. Complete this form with your information and click Save to finish.

The screenshot shows a web application interface for editing a contact profile. At the top, there are navigation tabs for "Dashboard" and "Cost Reporting". Below these are links for "Manage Contacts" and "Upload Center". The main heading is "Edit Contact Profile". A red warning banner states: "Please review your contact information below and update it if necessary." Below the banner is a link for "Change Password". The form contains the following fields:

Prefix	Mrs.
First Name *	Rate Analysis
Last Name *	Test
Job Title *	Preparer Test Account
Email *	Pamela.Minton@hhsc.state.t
Street 1 *	For State Use Only
Street 2	
City *	Austin
State *	Texas
Postal Code *	78758
Phone *	123456789
Fax	

At the bottom of the form are "Save" and "Cancel" buttons.

User Interface – Manage (3 of 5)



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Add Role

From the Manage link, select Add Role.

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

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

The screenshot shows a web form titled "Add Contact Role". Below the title is a sub-heading "Rate Analysis test". The form contains three fields: "Component Code *" with a dropdown menu showing "Select One"; "Role *" with a dropdown menu showing "Select One"; and "Primary Contact" with a checkbox. At the bottom of the form are two buttons: "Save" and "Cancel".

User Interface – Manage (4 of 5)



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Add a New Contact

From the Manage link, select Add a New Contact.

- Fill out the Contact Profile
- Add Role as “Primary” or “Financial Contact”

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

The screenshot displays the 'Entity List' interface. At the top, there are navigation tabs for 'Dashboard', 'Cost Reporting', and 'Manage'. Below the tabs, there are links for 'Manage Contacts' and 'Upload Center'. The main content area shows two contact profiles:

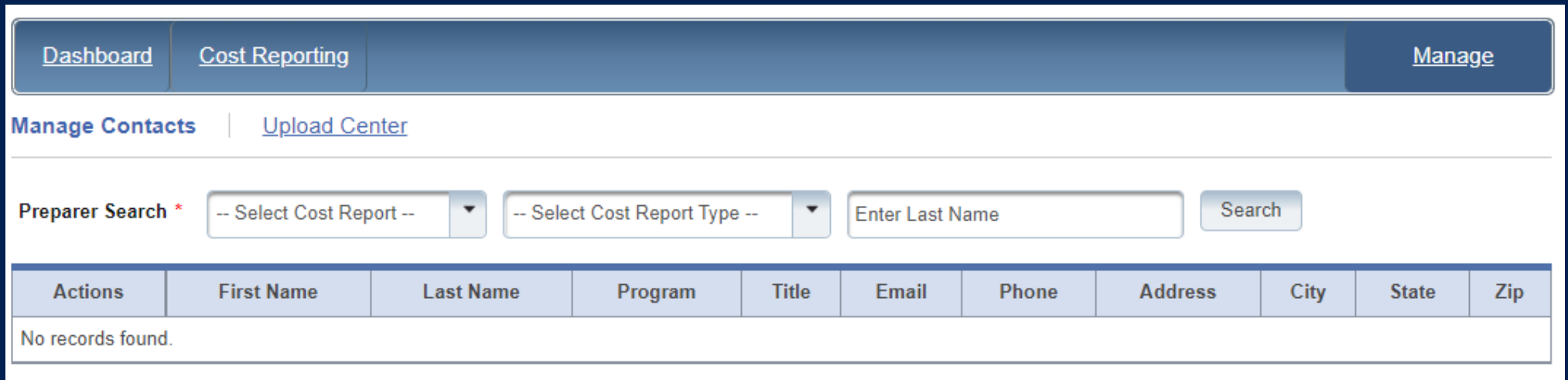
- Rj Alvarado**:
 - Rate Analysis test
 - [Edit My Info](#) | [Add Role](#)
 - Preparer Test Account: Pamela.Minton@hhsc.state.tx.us, For State Use Only, Austin, TX 78758, Phone: 123456789
 - Your Roles: 100001001 - CPC, 100001002 - CPC, 100001003 - CPC, 100003001 - MEI
 - Contact Info: rj_alvarado@westosoisd.net, 5050 Rockford Dr, Corpus Christi, TX 78416, Phone: 3618065911
 - Roles: 164900000 - SHARS, 2021 Preparer (Primary)
 - Actions: [Manage Preparer Permissions](#), [Add Non-Preparer Role](#)
- Ian Doughty**:
 - Contact Info: idoughty@fairbanksllc.com, TX
 - Roles: 164800000 - SHARS, Financial Contact (Secondary)
 - Actions: [Add Non-Preparer Role](#), [edit](#), [delete](#)

User Interface – Manage (5 of 5)

Add Preparer

From the Manage link, select Add Preparer.

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



Dashboard | Cost Reporting | **Manage**

[Manage Contacts](#) | [Upload Center](#)

Preparer Search * -- Select Cost Report -- -- Select Cost Report Type -- Enter Last Name Search

Actions	First Name	Last Name	Program	Title	Email	Phone	Address	City	State	Zip
No records found.										



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STAIRS

**There are 14 Steps to complete
a Cost Report.**

Step 1 – Combined Entity Identification (1 of 2)

Purpose

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

How does HHSC PFD use the information?

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



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Step 1 – Combined Entity Identification (2 of 2)

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







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

1. Combined Entity Identification

Please enter and verify the information below

Combined Entity Identification	Entity Contact Identification
Phone: 512-424-8500 Fax: 512-123-4567 Street Address: 4900 N. Lamar Blvd. , Austin, TX 78751 Mailing Address: 4900 N. Lamar Blvd. , Austin, TX 78751  View Information	Name: Pam Mintonzzz Job Title: Test Job Title Entity Name: ZZZ RAD DAHS Email: Pamela.Minton@hhsc.state.tx.us Phone: 512-424-8500 Fax: 512-123-4567 Mailing Address: 4900 N. Lamar Blvd. , Austin, TX 78751  View Information
Financial Contact	Report Preparer Identification
Name: HHSC RAD Job Title: Entity Name: Email: RateAnalysisDept@hhsc.state.tx.us Phone: 512-424-8500 Fax: Mailing Address: 4900 N. Lamar Blvd. , Austin, TX 78751  Edit Information	Name: Job Title: Entity Name: Email: Phone: Fax: Mailing Address: . . .  Edit Information

Step 2 – General Information (1 of 2)

Purpose

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

How HHSC PFD uses the information?

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



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Step 2 – General Information (2 of 2)

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

Verify Aggregation.

Combined Entity Report Period Beginning (mm/dd/yyyy) *	08/01/2020
Combined Entity Report Period Ending (mm/dd/yyyy) *	05/01/2021
Do you request to aggregate by program those contracts held by this Combined Entity which participated in the Rate Enhancement for the purpose of determining compliance with spending requirements? Indicate below by applicable program. <u>If you only have one contract in a particular program or are only submitting one accountability report for a program select "No" for aggregation.</u>	
CLASS DSA	
DAHS	
DBMD	
HCS/TxHmL	
ICF/IID	
NF	
PHC	
RC *	Select One ▾



Step 3 – Contract Management

Purpose

Provide information about the combined entity's business components

How HHSC PFD uses the information

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



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Step 3a – Verify Contracts

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

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	Enhancement Participation	Note
<input type="radio"/> Yes <input type="radio"/> No	100004001	ZZZ RAD RC	RC	RC AL STAR+PLUS	n/a n/a n/a	123456901 123456902 123456904	ZZZ RAD RC ZZZ RAD RC ZZZ RAD RC	RC RC	<input type="text"/>
<input type="radio"/> Yes <input type="radio"/> No	100004002	ZZZ RAD RC	RC	AL	n/a	123456903	ZZZ RAD RC	RC	<input type="text"/>
<input type="radio"/> Yes <input type="radio"/> No	100004003	ZZZ RAD RC	RC	STAR+PLUS	n/a	123456909	ZZZ RAD RC		<input type="text"/>



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.



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

Step 3c - Summary

Verify Business Component Summary



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

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

Yes

Step 4 – General Information (1 of 4)

Purpose

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

How does HHSC PFD use this information?

PFD uses this information for a variety of purposes in the financial examination and report reconciliation processes. PFD 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)



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National Provider Identifier (NPI) #: Please contact HHSC at costinformation@hhs.texas.gov if you believe this is not your current NPI number.	N/A			
Facility Identification #: Please contact HHSC at costinformation@hhs.texas.gov if you believe this is not your current facility identification number.	N/A			
Type of Ownership of Contracting Entity	Proprietary (For Profit) <input type="radio"/> Sole Proprietor <input type="radio"/> Partnership <input type="radio"/> Limited Partnership <input type="radio"/> Limited Liability Company <input type="radio"/> "S" Corporation <input type="radio"/> Corporation	Nonprofit Corporation <input type="radio"/> Owned or affiliated with religious organization <input type="radio"/> Not owned or affiliated with religious organization	Nonprofit Association <input type="radio"/> Owned or affiliated with religious organization <input type="radio"/> Not owned or affiliated with religious organization	Government <input type="radio"/> State <input type="radio"/> County <input type="radio"/> Municipal <input type="radio"/> Special District <input type="radio"/> Federal
Contracted Provider Report Period Beginning (mm/dd/yyyy)	01/01/2021			
Contracted Provider Report Period Ending (mm/dd/yyyy)	12/31/2021			
Is provider a participant in Rate Enhancement for the entire reporting period for this cost report group for DASH services?	Yes			
Was an accrual method of accounting used for reporting all revenues, expenses, and statistical information on this report except for where the instructions require otherwise?	-			
Did the preparer(s) of this report review the most recently received audit adjustments and make the necessary revisions when preparing this report?	-			
Does the provider have work papers that clearly reconcile between the fiscal year trial balance and the amounts reported on this report? If No, please provide an explanation.	-			
Are you reporting Central Office expenses in this Cost Report?	-			
Are you reporting any allocated Non-Central Office Program Administration expenses?	-			
Please upload an Organizational Chart	- Select file or upload new file			
Did you provide units of service during this cost reporting period?	-			
Covid Related Questions				
Did you experience a decrease in costs/utilization directly related to COVID-19?	-			

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

Step 4 – General Information (3 of 4)



National Provider Identifier (NPI) #:
Please contact HHSC at
costinformationpfd@hhs.texas.gov if you
believe this is not your current NPI
number.

This information is used to verify Units of Service to confirm values entered into Step 5.

Step 4 – General Information (4 of 4)



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Public Health Emergency (PHE) Related Questions

This section includes questions on how these PHE's affected the business.

This section is for informational purposes only

Public Health Emergency Related Questions	
Did the provider experience a change in costs/utilization directly related to a public health crisis that resulted in an issued state or federal emergency declaration (i.e. COVID-19)?	<input type="checkbox"/>
Did the provider incur an increase in costs directly related to a public health crisis that resulted in an issued state or federal emergency declaration, (i.e. COVID-19)? For example, some providers may have paid more for Personal Protective Equipment (PPE) – either because they had to purchase.	<input type="checkbox"/>
Did the provider incur costs for a category(ies) that historically is not incurred when administrating/delivering this program/service?	<input type="checkbox"/>
Did the provider receive local, state, or federal grants directly related to a public health crisis that resulted in an issued state or federal emergency declaration (i.e. COVID-19)?	<input type="checkbox"/>

Step 5 – Units of Service & Revenue

Purpose

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

How does HHSC PFD use this information?

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



Step 5 - Overview

Step 5.a. – Statistical Data

Step 5.b. – Resident Care Days

Step 5.c. – STAR+PLUS Resident Days



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Step 5a – Statistical Data

Enter Licensed and Contracted Beds



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Total number of Licensed Beds at the End of the Reporting Period: *	<input type="text"/>
Total number of Contracted Beds at the End of the Reporting Period: *	<input type="text"/>

Step 5b – Resident Care Days

This step applies to RC Apartment and Non-Apartment.

- Enter units of service per rate period, paid by HHSC.
- For private pay units, enter in revenue received.
- Units of service that were delivered and not reimbursed by any payor source should be entered under Non-Reimbursed.

Resident Days				
Service	Rate Period 2 01/01/2021 - 08/31/2021	Rate Period 3 09/01/2021 - 12/31/2021	Total Resident Days	Private and Other Revenue
RC Apartment	<input type="text"/>	<input type="text"/>		
RC Non-Apartment	<input type="text"/>	<input type="text"/>		
Private Pay	<input type="text"/>	<input type="text"/>		<input type="text"/>
Non-Reimbursed Service	<input type="text"/>	<input type="text"/>		
TOTAL	0	0	0	\$0
			Resident Days for the Entire Reporting Period	Non-DADS Revenue
Emergency Care (Private and Other)	<input type="text"/>			<input type="text"/>



Step 5c – Assisted Living Resident Days

- Enter units of service per rate period, paid by the MCO.
- For private pay units, enter in revenue received.
- Units of service that were delivered and not reimbursed by any payor source should be entered under Non-Reimbursed.

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



Step 5d – Other Revenue

Report other revenues to support services that are not reported in Step 5.a. through 5.c.

Offset revenue from Public Funds.

Do not offset revenue from Private Funds.



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Do you have any other revenue not reported in the various Step 5 sub steps?		Yes
<hr/>		
Type		Revenue
Unrestricted Gifts, Grants, and Income from Endowments from Private Sources		<input type="text"/>
Grants and Contracts from Federal, State, and Local Government Sources		<input type="text"/>
TOTAL		0.00
Does any of your Federal, State, and Local Government revenue offset costs reported elsewhere in this report?		...

Step 6 Wages and Compensation

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 does HHSC PFD use this information?

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



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Step 6 - Overview

Step 6a – General Information

Step 6b – Related Party

Step 6c – Attendant

Step 6d – Non-Attendant (cost report only)

Step 6e – Administrative & Operations Personnel (cost report only)



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Step 6a – General Information

Questions include:

- Does the provider have any related party wages or compensation to report?
 - By selecting “No”, you will be asked to verify and upload an organizational chart
- Is the Provider considered a large employer for the Affordable Care Act?

6a. General Information

✓ Last Verified by Rate Analysis test on 12/28/2023 7:28 AM

Save Save and Return Cancel

Does the provider have any Related-Party Wages and Compensation (Employee or Contractor) included in the Accountability Report? *	<input checked="" type="radio"/> Yes <input type="radio"/> No
Was the provider considered an applicable large employer for the purposes of the Affordable Care Act during the reporting period in Step 4? *	<input checked="" type="radio"/> Yes <input type="radio"/> No

Save Save and Return Cancel

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



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Step 6b – Related-Party (1 of 2)

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
<input type="radio"/>											<input checked="" type="checkbox"/>



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Step 6b – Related-Party (2 of 2)

Allocate or direct cost all hours reported for the individual under Total Hours Worked and Total Compensation.

Business components and line-item allocation are limited to the contracts listed in Step 3.

This is the same process for assigning related parties in Step 8.

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
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Business Component & Line Item Allocation

							Hours	Compensation
Line Item	Site Type	Job Title	Position Type	Description Of Duties	Employed/Contracted	Total Hours Worked	Compensation	
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
<input type="button" value="Add Line Item"/>								
TOTAL								
Attach Organization Chart 1		Attach Organization Chart 2 (Optional)			Attach Organization Chart 3 (Optional)			
<input type="text"/> Select file or upload new file		<input type="text"/> Select file or upload new file			<input type="text"/> Select file or upload new file			
Select Line Item Allocation Methodology					Attach Methodology			
<input type="text"/>					<input type="text"/> Select file or upload new file			
TOTAL								
Select Business Component Allocation Methodology						Attach Methodology		
<input type="text"/>						<input type="text"/> Select file or upload new file		

Step 6c – Attendant

Report attendant staff and contract Regular Hours, Overtime Hours, Non-Hourly Compensation, and Benefits.



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Non-Related Party								
Total Staff Hours	Staff Regular Hours	Staff Overtime Hours	Total Contracted Hours	Total Contracted Payments	Total Staff Wages	Staff Regular Wages	Staff Overtime Wages	Total Contracted Wages
B	C	D	E	F	G	H	I	J

Related Party								
Total Staff Hours	Staff Regular Hours	Staff Overtime Hours	Total Contracted Hours	Total Contracted Payments	Total Staff Wages	Regular Wages	Overtime Wages	Total Contracted Wages
K	L	M	N	O	P	Q	R	S

Related Party and Non-Related Party						
Employee Benefits/Insurance	Miles Traveled	Mileage Reimbursement	Total Compensation	Average Staff Rate	Average Contracted Rate	Average Mileage Reimbursement per mile
T	U	V	W	X	Y	Z

Step 6d – Non-Attendant

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



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Type	Non-Related Party				Related Party				Related Party and Non-Related Party						
	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+H+J+L)	N [(C+G)/(B+F)]	O [(E+I)/(D+H)]	P (L/K)
Registered Nurse (RN)												\$0	\$0.00	\$0.00	\$0.00
Licensed Vocational Nurse (LVN)												\$0	\$0.00	\$0.00	\$0.00
Activity Director												\$0	\$0.00	\$0.00	\$0.00
Housekeeping												\$0	\$0.00	\$0.00	\$0.00
Food Service Supervisory Staff												\$0	\$0.00	\$0.00	\$0.00
Food Service Other Staff												\$0	\$0.00	\$0.00	\$0.00
Other Direct Care Staff												\$0	\$0.00	\$0.00	\$0.00
Personal Care 3 Staff												\$0	\$0.00	\$0.00	\$0.00
TOTAL	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	\$0	0	\$0	\$0			

Step 6e – Administrative & Operations Personnel

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



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

* Average excludes Central Office Staff

Type	Non-Related & Related Party				Average Mileage Reimbursement per Mile F (D/C)
	Employee Benefits/Insurance B	Miles Traveled C	Mileage Reimbursement D	TOTAL E (B+D)	
Administrative and Operations Staff	<input type="text"/>	<input type="text"/>	<input type="text"/>	\$0	\$0.00
Central Office Staff	<input type="text"/>	<input type="text"/>	<input type="text"/>	\$0	\$0.00
TOTAL	\$0	0	\$0	\$0	

Step 7 – Payroll Taxes & Workers' Compensation (1 of 3)

Purpose

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

How does HHSC PFD use this information?

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



Step 7 – Payroll Taxes & Workers’ Compensation (2 of 3)

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 – Payroll Taxes & Workers' Compensation (3 of 3)



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

Payroll Taxes are usually 7.65 percent of wages unless there is a Cafeteria Plan or Section 125, then the taxes would be lower.

Step 9 – Preparer Verification Summary

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

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

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



Step 10 – Preparer Certification (1 of 3)

The preparer must certify the accuracy of the 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.



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:	
<ul style="list-style-type: none">• 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.	
<p>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.</p> <p>The Preparer Certification must be uploaded by the Preparer, using his/her own login information.</p>	
PREPARER IDENTIFICATION	
Name of Contracted Provider: <input type="text"/>	
Printed/Typed Name of Signer: <input type="text"/>	Title of Signer: <input type="text"/>



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Step 10 – Preparer Certification (3 of 3)

Signing as a Preparer signifies that the preparer is knowledgeable of the applicable methodology rules or has been adequately supervised during the process.

_____ 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, *the 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.



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Step 11 – Entity Contact Certification (2 of 4)

Review the certification signer's requirements



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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)

Identification information is prepopulated from Entity in STAIRS.

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



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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

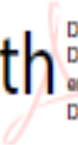
_____ SIGNATURE OF SIGNER	_____ DATE
Subscribed and sworn before me, a Notary public on the	____ of _____
	Day Month Year
_____ Notary Signature	_____ Notary Public, State of
	_____ Commission Expires



STAIRS – Digital Signatures

Digital Signature is an option for printing, notarizing, and uploading certification pages.

For more information regarding digital signatures, please visit our website at <https://pfd.hhs.texas.gov/provider-finance-department-digital-signature-policy>.

Provider Signature	
Provider printed name: John Smith	Date: 11/23/2015
 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 (<i>stamped signatures not accepted</i>)	



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Step 12 – Provider Adjustments Report (1 of 3)

An adjustment 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 3)

Adjustment Report Shows:

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



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Step 12 – Provider Adjustments Report (3 of 3)

The Recoupment Summary shows the Attendant Rate, Spending Requirement, Actual Spending, Per Unit Recoupment and estimated Total Recoupment.

Recoupment Summary

[Edit Recoupment](#)

Program / Contract / Group	Attendant Rate	Spending Requirement	Actual Spending	Per Unit Recoupment	Estimated Total Recoupment

The Recoupment Summary table displays the reconciliation results of the report, including any adjustments made as a result of desk review. This information is an estimate and may be subject to change if additional paid claims were processed following desk review or additional adjustments have been made through informal review or formal appeal processes. Any adjustments made to the report following this notification will appear in Step 14.

Please note, any recoupment identified above will be initiated 15-30 days following the deadline above, date of informal review decision, or formal appeal settlement as applicable. Active contracts will receive an adjustment to paid claims within the billing system for the reporting period. Contracts that have terminated will be contacted by HHSC with additional information and instructions. Do not send checks or payments to HHSC unless specifically instructed by HHSC.



Step 13 – Agree/Disagree (1 of 2)

Purpose

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

How does HHSC PFD use this information?

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



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Step 13 – Agree/Disagree (2 of 2)

Step 13 has three new options, and they are:

- I agree
- I agree and request a payment plan
- I disagree

I Agree
By clicking "Agree" I agree with the items listed in the Step 12 – Adjustment / Reconciliation / Settlement Report and authorize the Texas Health and Human Services to report the items in the Step 12 report.

I Agree and Request a Payment Plan
By clicking "Agree and Request a Payment Plan" I agree with the items listed in the Step 12 – Adjustment / Reconciliation / Settlement Report and authorize the Texas Health and Human Services to report the items owed. I understand that once I have agreed I waive my right to dispute any items listed in the Step 12 report. I also understand that clicking "Agree and Request a Payment Plan" will initiate the process of requesting a payment plan for the items listed in the Step 12 report.

I Disagree
By clicking "Disagree" I acknowledge that I disagree with one or more of the items listed in the Step 12 – Adjustment / Reconciliation / Settlement Report and I understand that clicking the "Disagree" button, instructions will appear on the next screen detailing mandatory actions necessary to request an informal review. You must complete these actions before you can request an informal review. You must complete these actions before you can request an informal review. You must complete these actions before you can request an informal review. You must complete these actions before you can request an informal review.

Return Save and Return



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.

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 a 15-day Provider disagreement 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) §305.110.

The information for the informal review must be uploaded into STARS 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 §305.110(c)(1)(A) and as submitted no later than three days before 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 §305.110(d), an administrative hearing regarding informal review.



Step 13b – Agree with Payment Plan

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



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If your recoupment is greater than \$25,000 you may be eligible for a payment plan. Payment plans are not guaranteed and apply only to active contracts. If the contract terminates prior to the completion of the recoupment, any payment plan will be void.

- If your recoupment is for a twelve-month period and is greater than \$25,000, you may request collection in 3 equal monthly payments.
- If your recoupment is for a twelve-month period and is greater than \$75,000, you may request collection in 6 equal monthly payments.

HHSC Provider Finance Department must receive your written request for a payment plan uploaded to STAIRS. A payment plan request must be received no later than the "Review Period Expires" date shown above and below. A payment plan request received by mail will not be accepted.

Requirements

The request letter must be:

- Printed on the contracted provider's letterhead
- Payment plan type and length, if applicable
- Signed by an individual legally responsible for the conduct of the contracted provider, such as the sole proprietor, a partner, a corporate officer, an association officer, a governmental official, or a limited liability company member

Finalized payment plan request uploaded below before the due date listed within this step.

Upload Formal Payment Plan Request Form: Select file or upload new file

Step 13c – Additional Information Requested

Upload additional information.

You will receive an email from Fairbanks if additional information is requested. The Provider will have 14 days to respond and upload additional information upon request. If the Provider does not respond, the report is completed by default.

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](#)



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Step 14 – Informal Review

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.



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Due Date



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All Reports are due **April 30th
unless indicated otherwise**



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PFD Contact Information

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



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Thank you

HHSC PFD Center for Information and Training