# DAY ACTIVITY AND HEALTH SERVICES (DAHS)

# COST AND ACCOUNTABILITY REPORT

Optional Attendant Compensation Worksheet Instructions

> NOTE: This worksheet is provided for your own information and should be retained in your files for future reference.
> **Do not return it to the Health and Human Services Commission.**

For assistance with the completion of this worksheet, contact the
Provider Finance Department Center for Information and Training

# *OPTIONAL WORKSHEET*

> All monetary calculations should be carried out to two decimal places.

This worksheet will automatically generate totals when used in Excel.

## STEP 1 – Units of Service

Enter the units of service from **Step 5c** of report, including STAR+PLUS and Private Units into the corresponding rate period boxes. We have provided four periods in the worksheet. Depending on the type of report being completed and your reporting period, you may only have one or two periods.

## STEP 2 – Attendant and Driver Expenses

A Driver is considered an Attendant in the DAHS Program.

Enter the total of each Attendant (including Driver) expense. Calculate your total Attendant Expenses by adding the following: Total Staff Wages, Total Contracted Payments, Total Employee Benefits/Insurance, and Total Mileage Reimbursement from **Step 6c** as well as the Federal Insurance Contributions Act (FICA) and Medicare Payroll Taxes, State and Federal Unemployment Taxes, and Workers' Compensation Premiums and Paid Claims from **Step 7** of the report.

## STEP 3 – Calculate Attendant Cost Per Unit

Divide the Total Attendant Costs by the Total Units of Service and enter the product in Costs Per Unit.

## STEP 4 – Calculate Weighted Average Attendant Rate

View the DAHS Payment Rates here.

Enter the Rate Enhancement Participant levels for this report in the appropriate rate period.

Enter Units of Service for the appropriate rate periods. Enter the applicable attendant rate for the corresponding rate periods. Multiply the Units of Service by the Attendant Rate for each period, adding them together and entering the sum in Total Revenue.

Divide the amount from Total Revenue by the Total Units of Service. Enter the result in Weighted Average Rate.

## STEP 5 – Calculate Spending Requirement

Multiply the Weighted Average Rate by 0.90 and enter the product in Spending Requirement.

## STEP 6 – Calculate Estimated Recoupment Per Unit of Service

Subtract the Cost per Unit from the Spending Requirement. This is the Potential Recoupment per Unit.

Multiply the Potential Recoupment per Unit by the Medicaid Only Units. This is the Total Recoupment.

The value in Total Recoupment is an **estimated recoupment per unit of service**. Note that this estimate is based on the information reported in this Report. If this information is not accurate, your estimated recoupment will not be accurate.

**Check all calculations to ensure accuracy.**