



Intermediate Care Facilities for Individuals with Intellectual
Disability or Related Conditions (ICF/IID)

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](#).

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

These worksheets are automatically generated if used in Excel.

There are three tabs within this worksheet, the three sections are:

- Wages, Taxes, Workers' Compensation, and Units of Service
- Day Habilitation, and
- Residential Services

WAGES, TAXES, WORKERS' COMPENSATION, AND UNITS OF SERVICE – ALL PARTICIPANTS

Step 1: Calculate Total Units of Service

Enter all Units of Service from STAIRS **Step 5** for each applicable period. Four periods have been included for your convenience. Total the Units of Service and enter the sum into Total Units of Service. Total only the Medicaid Units and enter the sum into Medicaid Units of Service.

Step 2: Enter Attendant Staff Wages, Taxes, and Workers' Compensation

Enter Attendant Expenses from STAIRS **Step 6c** and STAIRS **Step 7** for wages, taxes, and worker's compensation.

Sum the expenses for wages and include the result in Total Attendant Staff Wages.

Sum the expenses for Taxes, and Workers' Compensation and include the total in Total Taxes and Workers' Compensation for Attendants.

Enter Contracted Day Hab – Non-related Party Units of Service from STAIRS **Step 8f from the Cost Report or Step 6a of the Accountability Report.**

CALCULATING TOTAL ESTIMATED RECOUPMENT

Note: Complete Steps 1 through 6 for each applicable program within this worksheet (Day Habilitation and Residential Services).

The Payment Rates and Attendant Cost Component for ICF are located on our website [here](#).

Step 1: Enter Attendant Expenses

Enter Employee Benefits, Mileage Reimbursement, and Contract Labor from STAIRS **Step 6c**. Staff Wages, Taxes and Workers' Compensation, and Non-Related Party for participants in Rate Enhancement Days of Service will automatically carry over from the Wages, Taxes, Workers' Comp, and Units section of this worksheet.

The Total Attendant Cost is the sum of all expenses.

Step 2: Calculate Attendant Cost Per Unit

Divide Total Attendant Costs by the Total Units of Service. The result of this calculation is the estimated Attendant Cost per Unit.

Step 3: Calculate Weighted Average Attendant Rate

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

For each period, enter the Attendant Rate for the designated reporting period. Enter the Units of Service for this period for LON1, LON5, LON8, LON6, and LON9 for Small, Medium, and Large.

Add these products, and enter the total in Medicaid Revenue. Divide the Medicaid Only Units of Service from the Medicaid Revenue, and enter the Weighted Average Rate.

Step 4: Calculate Spending Requirement

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

Step 5: Calculate Estimated Recoupment Per Unit of Service

Subtract the Cost Per Unit from the Spending Requirement. Enter the result in Recoup Per Unit.

Multiply the Recoup Per Unit by the Medicaid Only Units of Service. The result is the Estimated Total Recoupment.

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.