



**Texas Nursing Facility  
(NF) Total Spending  
Requirement Cost and  
Accountability Report  
Worksheet Instructions**

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

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



**TEXAS**  
Health and Human  
Services

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## Staffing Tab

In Cell B5, enter the 9-digit Medicaid contract number for the nursing facility (NF). This number will automatically copy to the other worksheet tabs.

- In Cell B6, enter the date that the reporting period begins. This number will automatically copy to the other worksheet tabs.
- In Cell B7, enter the date that the reporting period ends. This number will automatically copy to the other worksheet tabs.
- In Cell C12, enter the rate enhancement (RE) level for Period 2.
- In Cell C13, enter the Rate RE level for Period 3.

**Note:** The levels awarded list is posted on the [Provider Finance Department \(PFD\) website](#). It may not reflect changes in the levels that occur after the initial award period or if PFD has not yet added the new contracts to the list. It is the provider's responsibility to be aware of their past and current RE levels. You must enter the levels correctly for this worksheet to calculate the recoupment accurately.

The worksheet will use the two levels entered to calculate a Weighted Average Level. This level will appear in **Cell C16, Weighted Average Level**.

## Units of Service

Enter the units of service for Fee-for-Service (FFS), Hospice, STAR+PLUS, and Dual-Demo from STAIRS **Step 5b** for each Resource Utilization Group (RUG). Enter the units for Period 3 in columns E-H and the units for Period 3 in columns K-N.

In Cell F59 for Period 3 and Cell H59 for Period 3 (the fields labeled "Mcare"), enter the sum of Medicare Residents from the "Non-Medicaid Days of Service in Medicaid Contracted Beds" table in **Step 5b**.

In the fields labeled "Other" (Cells F60 and H60), enter the sum of Veterans Administration (V.A.) Residents in Medicaid Contracted Beds, Private Insurance Residents in Medicaid Contracted Beds, Private Residents in Medicaid Contracted Beds, and Dual-Eligible Demonstration Non-Medicaid Days from the "Non-Medicaid Days of Service in Medicaid Contracted Beds" table in **Step 5b**.

In the fields labeled "Non-Cont." (Cells F62 and H62), enter the sum of Medicare Residents, Other Residents, and Dual-Eligible Demonstration from the "Non-Medicaid Days of Service in Medicaid Contracted Beds" table in **Step 5b**.

In Cells F67-F69 and H67-H69, enter the units of service for Ventilators Continuous, Ventilators Partial, and Pediatric Tracheostomy from **Step 5b**.

In Cell F72, enter the hours worked by Registered Nurses (RN) for Medicaid beds from **Step 6c**, the total of Columns B (Total Staff Hours Non-Related Party) and F (Total Staff Hours Related Party) in STAIRS.

In Cell G72, enter the hours worked by Licensed Vocational Nurses (LVN) for Medicaid beds from **Step 6c**, the total of Columns B and F in STAIRS.

In Cell H72, enter the sum of the hours worked by Medication Aides and Restorative Aides for Medicaid beds from **Step 6c**, the total of Columns B and F in STAIRS.

In Cell I72, enter the hours worked by Nurse Aides for Medicaid beds from **Step 6c**, the total of Columns B (Total Staff Hours Non-Related Party) and F (Total Staff Hours Related Party) in STAIRS.

- In Cell F73, enter the hours worked by Contracted RNs for Medicaid beds from **Step 6c**, the total of Columns D (Total Staff Hours Non-Related Party) and H (Total Staff Hours Related Party) in STAIRS.
- In Cell G73, enter the hours worked by Contracted LVNs for Medicaid beds from **Step 6c**, the total of Columns D (Total Contracted Hours Non-Related Party) and H (Total Contracted Hours Related Party) in STAIRS.

In Cell H73, enter the sum of the hours worked by Contracted Medication Aides (Med) and Restorative Aides for Medicaid beds from **Step 6c**, the total of Columns D and H in STAIRS.

In Cell I73, enter the hours worked by Contracted Nurse Aides (Aide) for Medicaid beds from **Step 6c**, the total of Columns D and H in STAIRS.

Cell I91 will show the Level Achieved before any mitigation.

Proceed to the Spending worksheet tab.

## Spending Tab

The Contract Number entered on the Staffing tab will copy to Cell C8 on the Spending tab.

The reporting period beginning date entered on the Staffing tab will copy to Cell C9 on the Spending tab.

The reporting period ending date entered on the Staffing tab will copy to Cell C10 on the Spending tab.

In Cell F13, enter the total number of Medicaid contracted beds at the end of the reporting period from STAIRS **Step 5a**. If the number of beds changed during the reporting period, use the weighted average number of beds. The weighted average is calculated by multiplying the number of days in each month by the number of beds for that month, summing the results for all months for a total, and then dividing that total by the total days in the reporting period.

The units of service entered on the Staffing tab will automatically copy to the Spending tab for FFS, STAR+PLUS, and Dual-Demo.

Tables in Columns P-U will automatically sum the units of service and multiply them by the RUG rates for the Staffing Level Achieved on the Staffing tab. You can find the rates on the "9-1-2014 Rates to 8/31/2023" and "9-1-2023 to Current" tabs within this worksheet.

The Direct Care Costs will automatically copy to Cell H80 on the Spending tab after completing the Direct Care tab.

The Dietary Costs will automatically copy to Cell E96 on the Spending tab after completing the Dietary tab.

The Facility Costs will automatically copy to Cell F96 on the Spending tab after completing the Facility tab.

If there is Spending recoupment, the per-unit amount will appear in Cell I109. The total Spending Recoupment will be this amount multiplied by the units of service.

## Direct Care Tab

On the Direct Care tab, enter the wages from **Step 6c**, the sum of Total Staff Wages (Column C and G) for:

- RNs in Cell C6,
- LVNs in Cell C7,
- Sum of Medication Aides and Restorative Aides in Cell C8, and
- Certified Nurse Aides in Cell C9.

Enter the wages for contracted employees from **Step 6c**, the sum of Total Staff Wages (Column E and I) for:

- RNs in Cell C10,
- LVNs in Cell C11,
- Sum of Medication Aides and Restorative Aides in Cell C12, and
- Certified Nurse Aides in Cell C13.

From **Step 7**, enter the Direct Care

- FICA and Medicare Payroll Taxes in Cell C14,
- State and Federal Unemployment Taxes in Cell C15,
- Workers' Compensation Insurance Premiums in Cell C16,
- Workers' Compensation Paid Claims in Cell C17, and

From **Step 6c**, Column E, enter the Employee Benefits (Health Insurance, Life Insurance, Mileage Reimbursement, and Other Benefits) in Cell C19.

The sum of these items will appear in Cell C22 and will copy automatically to the Spending tab in Cell H80.

## Dietary Tab

On the Dietary tab, from **Step 6d**, Total Other Resident Care Staff & Administrative/Operations Wages, enter the sum of the Total Other Resident Care Staff Wages (Columns C and G) and the Total Administrative and Operations Personnel Wages from **Step 6e** (Columns C and G, excluding the wages for the Central Office Staff and the Ancillary Indirect Medicaid-Only Staff) in Cell F7.

- Enter Food Service Supervisory and Professional Staff Wages (sum of Total Staff Wages in **Step 6d**, Columns C and G) in Cell C7.
- Enter Other Food Service Staff Wages (sum of Total Staff Wages in **Step 6d**, Columns C and G) in Cell C8.
- Enter Dietitian/Nutritionist Contracted Payment (sum of Total Contract Payment in **Step 6d**, Columns E and I) in Cell C9.
- Enter Food Service Supervisory and Professional Contracted Payment (sum of Total Contract Payment in **Step 6d**, Columns E and I) in Cell C10.
- Enter Other Food Service Contracted Payment (sum of Total Contract Payment in **Step 6d**, Columns E and I) in Cell C11.

The sum of Food Service Supervisory and Professional Staff and Other Food Service Staff will calculate in Cell F8. That will be divided into the Total Wages in Cell F7 to calculate a percentage of Total Other Resident Care Staff (ORCS) Wages that are Dietary. This percentage will show in Cell J8.

The following values will be multiplied by the percent of ORCS in Cell J8, and the result will paste in Cells C12, C13, C14, and C15.

- Enter the FICA and Medicare payroll taxes from **Step 7**, Other Resident Care and Program Administration, in Cell E12.
- Enter State and Federal Unemployment Taxes from **Step 7** in Cell E13.
- Enter the Workers' Compensation Premiums from **Step 7** in Cell E14.
- Enter the Workers' Compensation Paid Claims from **Step 7** in Cell E15.
- Enter the Employee Benefits from **Step 6d**, Other Resident Care – Dietary, Column E (Employee Benefits/Insurance), including mileage reimbursement in Cell C17.
- Enter the total amount for Contracted Dietary Services from **Step 8f** in Cell C19.



- Enter the total amount for Supplies/Other Dietary Costs (Supplies Food, Supplies Dietary Nonfood, Ancillary Nutritional Therapy Food Supplies, Other Dietary Expenses) from **Step 8f** in Cell C22.

The Total Dietary Costs will calculate in Cell C25 and will automatically paste to Cell E96 on the Spending Tab.

## Facility Tab

- Enter the TOTAL Rent/Lease – Building and Building Equipment from **Step 8f** in Cell C6.
- Enter the TOTAL Depreciation – Building and Improvements, Building Fixed Equipment, Leasehold Improvements, Land Improvements, and Other Amortization from **Step 8f** in Cell C7.
- Enter the TOTAL Interest – Mortgage from **Step 8f** in Cell C8.

The Total Facility Costs will calculate in Cell C10 and will automatically paste to the Spending tab in Cell F96.

Once the Spending Tab is completed, return to the Staffing tab and see the Adjusted Staffing Level Achieved in Cell I91. This value is the Final Level Achieved.

## Staffing Summary Report Tab

The Staffing Summary Report tab calculates the RE with the added mitigation potential estimated recoupment amounts.

- The Contract Number automatically populates in Cell C5 from the Staffing tab.
- The Report Start Date automatically populates in Cell C6 from the Staffing tab.
- The Report End Date automatically populates in Cell C7 from the Staffing tab.
- The Period 2 Level Awarded automatically populates in Cell H5 from the Staffing tab.
- The Period 3 Level Awarded automatically populates in Cell H6 from the Staffing tab.
- The Level Achieved automatically populates in Cell H7 from the Staffing tab. The level on this table should never be higher than the Level Awarded.

Column B, Period 2 Original RUG Rates from the "Rates 9-1-2014 to 8-31-2023" tab for the Period 2 Level Awarded.

Column C, Final RUG Rates from the "Rates 9-1-2014 to 8-31-2023" tab for the Period 2 Level Achieved.

Column D, Medicaid FFS, STAR+PLUS, and Dual-Demo units of service for Period 2.

Column E, Estimated Recoupment Amount per RUG for Period 2.

Column G, Period 3 Original RUG Rates from the "Rates 9-1-2023 to Current" tab for the Period 3 Level Awarded.

Column H, Final RUG Rates from the "Rates 9-1-2023 to Current" tab for Period 3.

Column I, Medicaid FFS, STAR+PLUS, Dual-Demo units of service for Period 3.

Column J, Estimated Recoupment Amount per RUG for Period 3.

For RE with applied mitigation, Total Estimated Staffing Recoupment in Cell H9, Total Estimated Spending Recoupment in Cell H10, and Total RE Estimated Recoupment in Cell H11.

## Direct Care Summary Tab

### Direct Care Staff Base Rate Spending Floor

The direct care base revenue spending requirement is calculated by multiplying the resident days provided during the cost reporting period by the payment rates effective 8/31/2023. The spending requirement is the 70 percent of the total base rate direct care revenue for the cost reporting period. This calculation applies to Medicaid resident days only. The facility meets the requirement if total direct care expenditures are greater than 70 percent of the direct care base revenue associated with the direct care rates effective 8/31/2023.

- The Total Medicaid Units of Service Only for Period 2 (01/01-08/31) populates from the Staffing tab in Cell D4.
- The Total Medicaid Units of Service Only for Period 3 (09/01-12/31) populates from the Staffing tab in Cell F4.
- The sum of Total Period 2 and Period 3 Medicaid units of service calculates in Cell H4.

### Direct Care Staff Base Rate Spending Floor

The 8/31/2023 Direct Care Rate (Medicaid) Revenue (Cell D7) from the Revenue tab multiplied by 70 percent equals the Spending Requirement (Cell H7). This spending requirement is reported as "Met" or "Not Met".

### Direct Care Staff Spending Increase

The direct care increase spending requirement is calculated by multiplying resident days provided during the cost reporting period by the payment rates effective 8/31/2023 and the payment rates effective 9/1/2023. The Medicaid revenue after 9/1/2023 is subtracted from the revenue 8/31/2023 and prior. The spending requirement is the 90 percent of the difference. This calculation applies to Medicaid resident days only. Direct care base rate revenue does not include the RE add-on.

The 9/1/2023 Direct Care Rate (Medicaid) Revenue from the Revenue tab (Cell D15) multiplied by 90 percent equals the Spending Requirement.

The sum of 9/1/2023 Direct Care Rate (Medicaid) Revenue (Cell D18) and the Rate (Medicaid) Requirement (Cell F18) equals the Direct Care Spending Requirement (Cell H18).

## **Total Direct Care Base Rate Spending Floor**

The Total Spending Requirement is calculated by summing the direct care spending increase, RE add-on, and the base revenue spending requirements.

- The Direct Care Staff Base Spending Floor (Cell D25) plus the Direct Care Increase Spending Requirement (Cell F25) equals the Total Spending Requirement (Cell H25).
- The Staff Total Direct Care Expenses (Cell D27) minus the Direct Care Increase Spending Requirement (Cell F27) equals the Spending Difference Amount (Cell H27).
- Did the facility meet the requirement? If Cell D29 displays "Met," the estimated recoupment amount will equal zero (Cell F29). If it displays "Not Met," the estimated recoupment populates in Cell F29.

This value is an estimated recoupment based on the information reported within this cost or accountability report. If this information is not entered accurately, the estimated recoupment will not be accurate. Check all calculations to ensure accuracy.