



***SPECIFIC INSTRUCTIONS***  
***for the completion of the***

***2014***  
***TEXAS PRIMARY HOME CARE***  
***ACCOUNTABILITY REPORT – MULTIPURPOSE***

For assistance with the completion of the cost report, contact Rate Enhancement Analyst for this program listed on the following webpage: <http://www.hhsc.state.tx.us/rad/long-term-svcs/contacts.shtml>.

For assistance with the mailing and tracking of this report, contact:

Cost Reporting Specialist  
Phone: (512) 730-7454  
FAX: (512) 730-7475

For automated reporting information, contact:

Automated Cost Report and Evaluation System (ACRES) Helpline  
Phone: (512) 730-7404  
FAX: (512) 730-7475

## ***PURPOSE***

The purpose of the Accountability Report – Multipurpose (ARM) is to collect direct care attendant compensation information for services delivered from January 1, 2013 through December 31, 2014.

This information will be used by the Health and Human Services Commission (HHSC) to determine compliance with spending requirements for each contract participating in the Attendant Compensation Rate Enhancement Program (Rate Enhancement) during the applicable reporting period.

## ***WHO MUST COMPLETE THIS REPORT?***

As described in Title 1 of the Texas Administrative Code (TAC) 355.112(h)(2), contracts that were participants in the Rate Enhancement Program may be required to submit an acceptable ARM in certain circumstances, such as a change of ownership, contract terminations, mid-year withdrawal from the Rate Enhancement Program, new participants for a partial year or other reasons specified by HHSC Rate Analysis Department (RAD). Providers are notified of their requirement to submit this report in an HHSC Rate Analysis letter that specifically requests this report.

## ***GENERAL INSTRUCTIONS***

Except where otherwise noted, this report is governed by all rules and instructions pertaining to the completion of your Texas Primary Home Care (PHC) Cost Report. Refer to:

- Cost Determination Process rules at Title 1 of the Texas Administrative Code (TAC) §§355.101-355.110;
- Attendant Compensation Rate Enhancement rules at 1 TAC §355.112;
- The Texas Primary Home Care (PHC) Program-Specific Rules at 1 TAC §355.5902;
- Mandatory Training for the 2013 Cost Reports; and
- Specific Instructions for the completion of the 2013 PHC Cost Report.

### **AUTOMATED COST REPORTING & EVALUATION SYSTEM (ACRES)**

PHC providers are required to prepare the ARM electronically using the ACRES Data Entry Software. This software is accessible at no charge through the link provided in the HHSC Rate Analysis letter requesting the ARM. If you do not have a copy this letter, please contact the ACRES Help Line at the number listed on the cover of these instructions.

**DUE DATE AND SUBMISSION**

This report is due to HHSC Rate Analysis by the date specified in the letter requesting the ARM. You must submit an electronic copy of the report via E-mail to:

[ACRES@hhsc.state.tx.us](mailto:ACRES@hhsc.state.tx.us).

You must also submit the required supporting documents and the signed and notarized certification pages to the address below. Reports will not be considered as “received” until both the electronic and required supporting paper documents are received by the HHSC Rate Analysis. Refer to the ACRES Data Entry Manual for further information regarding ACRES and submittal requirements. This information can be located at the HHSC Rate Analysis website at: <http://www.hhsc.state.tx.us/rad/long-term-svcs/acres.shtml>. From this webpage, select “View the 2014 ACRES Accountability Report – Multipurpose Information.”

**REGULAR MAIL:**

Texas Health and Human Services Commission  
Rate Analysis Department, Mail Code H-400  
P.O. Box 149030  
Austin, TX 78714-9030

**SPECIAL DELIVERY:**

Texas Health and Human Services Commission  
Rate Analysis Department, Mail Code H-400  
4900 North Lamar  
Austin, TX 78751-2316

Reports must be submitted electronically unless prior authorization has been received from the Rate Analysis Department to submit a paper report. If you feel that you have a valid reason as to why you cannot submit your report electronically, contact the HHSC Rate Analysis ACRES Help Line at the number listed on the cover of these instructions.

**FAILURE TO FILE AN ACCEPTABLE REPORT**

According to 1 TAC §355.112(h)(4), failure to submit an ARM, completed in accordance with instructions and rules, by the specified report due date may result in vendor hold, and enhancement funds may be recouped. If an acceptable report is not submitted within 365 days of the due date, any recoupments become permanent.

**EXTENSIONS**

Extensions of due dates are limited to those requested for good cause. Good cause refers to those extreme circumstances that are beyond the control of the contracted provider and for which adequate advance planning and organization would not have been of any assistance. Submit your written request for an extension at least 15 working days prior to the due date of your report. The extension request must clearly explain the necessity for the extension and specify the extended due date being requested. Providers who fail to file an acceptable report by the due date because of the denial of a due date extension request are subject to vendor hold.

## **COMPARISON: INDIVIDUAL REPORT, GROUP REPORT, AGGREGATION**

A separate ARM is required for each individual contract that enters or exits the Attendant Compensation Rate Enhancement Program off-cycle with its fiscal year. Each ARM should include only costs and statistical data associated with one individual contract. In some circumstances, however, a provider entity that owns or controls more than one PHC contract may have the option to submit a group report. A group report cannot be submitted without prior permission from HHSC Rate Analysis.

Whether the report is for an individual or group of contracts, Title 1 TAC §355.112(ee) allows a provider entity that submits multiple ARMs for the same reporting period to request that these contracts be evaluated in aggregate for purposes of the Attendant Compensation Rate Enhancement. After reading the definitions below, if you believe that you could complete a group ARM or wish to aggregate multiple ARMs, please contact [pat.whitaker@hhsc.state.tx.us](mailto:pat.whitaker@hhsc.state.tx.us) or (512) 707-6094 for approval and a group report number prior to completing the report. Both options for aggregation and/or completion of a group report will be assessed at that time; therefore, please include a list of all the involved contracts numbers when contacting HHSC Rate Analysis.

*Group Report:* If approved, HHSC Rate Analysis will issue a specific 9-digit group report number to be used in initiating the group report. To be able to submit a group report, all contracts to be included on the report must be commonly owned or controlled by the same entity, have the same reporting period, and be at the same Rate Enhancement level. If HHSC Rate Analysis determines that the provider may submit a group report, the provider must submit with the report a completed Schedule E and attach the group report approval notification provided by HHSC Rate Analysis.

*Aggregation:* Aggregation is not the same as a group report, although a group report is aggregated in its nature. Both processes require that the current report must cover the same reporting period for all of the included contracts; however, a group report also requires that the contracts be at the same enhancement level. When completing an ARM, aggregation means that the provider requests to have the data from multiple reports reviewed in combination in order to determine if all the contracts met their spending requirements as a whole. Aggregation is optional, but if chosen, all the ARMs for the entity that have the same reporting period will be included in the aggregation.

An example to clarify the differences between aggregation and a group report would be the situation where a provider entity has three PHC contracts having the same ARM reporting period, but one contract is at a different enhancement level than the remaining two contracts. This provider could complete two reports instead of three: one individual report and a group report for the two contracts at the same level. The provider could still aggregate all contracts for both reports because they have the same reporting period. Both a group report and aggregation require the provider to have prior approval from HHSC Rate Analysis and to complete Schedule E with both reports.

A group report or aggregation may benefit a provider by allowing the attendant compensation for contracts in low-wage areas to be offset by the attendant compensation of contracts in high wage

areas in meeting spending requirements for the Attendant Compensation Rate Enhancement Program. If a recoupment is owed for a group report or aggregated contracts, the recoupment amount per unit of service is applied equally to all units provided during the ARM reporting period by all the included contracts. The total amount of the recoupment for each contract would vary depending upon the volume of units provided by each contract during the reporting period.

Any contract that was terminated, sold or assigned to a new owner during the reporting period cannot be included in a group report or an aggregation request with continuing contracts. Terminating contracts cannot be aggregated with continuing contracts, because terminating contracts that participate in Rate Enhancement are placed on vendor hold until the final ARM and all owed reports are analyzed for compliance with spending requirements.

### **REPORTING PERIOD**

The reporting period is specified in the HHSC Rate Analysis letter and can be any period of time between January 1, 2013 and December 31, 2014, during which the provider was a participant in Rate Enhancement. The reporting period is specified in the Rate Analysis letter requesting the ARM and does not exceed 12 months. Refer to the instructions for line items 7 and 8 below for further information concerning the reporting period.

### **ACCOUNTING METHOD**

All information submitted on the ARM must be based on an accrual method of accounting [see 1 TAC §355.105(b)(1)(2)(A,B)] except where otherwise specified. Governmental entities may report on a cash basis or modified accrual basis.

### **ROUNDING MONETARY AMOUNTS**

All reported monetary amounts should be rounded to the nearest whole number (with no zeros included for "cents"). For example, \$25.49 should be rounded to \$25 and \$25.50 should be rounded to \$26. Reports submitted without proper rounding of monetary amounts may be returned for proper completion.

### **ROUNDING STATISTICAL AMOUNTS**

Statistical data (i.e., hours, units and miles) must be reported to two decimal places. For example, when reporting the paid hours for attendants, 150 hours and 30 minutes would be reported as 150.50 hours, and 150 hours and 20 minutes would be reported as 150.33 hours. Reports submitted without proper rounding of statistical amounts may be returned for proper completion.

### **REPORT CERTIFICATION**

Contracted providers must certify the accuracy of the ARM submitted to HHSC. Contracted providers may be liable for civil penalties, criminal penalties and/or imprisonment if the ARM is not completed according to HHSC rules and instructions or if the information is misrepresented and/or falsified.

## **COST ALLOCATION METHODS**

Refer to the Cost Determination Process Rules at 1 TAC §355.102(j) and §355.105(b)(2)(B)(v) for information concerning allowable allocation methods and requirements for adequate allocation summaries. Note that costs must be directly costed whenever reasonably possible. FICA/Medicare, unemployment, worker's compensation paid premiums/claims, and employee health paid claims may be directly costed or allocated based on salaries. Health insurance premiums, life insurance premiums and other employee benefits must be direct costed. All paid hours, salaries and wages reported on the ARM must be directly charged according to payroll records and timesheets.

## ***DEFINITIONS***

***Accrual Accounting Method*** - method of accounting in which revenues are recorded in the period in which they are earned and expenses are recorded in the period in which they are incurred. If a provider operates on a cash basis, it will be necessary to convert from cash to accrual basis for reporting purposes. Care must be taken to ensure that a proper cutoff of accounts receivable and accounts payable occurred both at the beginning and ending of the reporting period. Amounts earned although not actually received and amounts owed to employees and creditors but not paid should be included in the reporting period in which they were earned or incurred. Allowable expenses properly accrued during the reporting period must be paid within 180 days after the end of the reporting period in order to remain allowable costs for reporting purposes. If accrued expenses are not paid within 180 days after the end of the reporting period, the expense is unallowable and should not be reported on the report.

In situations where a contracted provider, any of its controlling entities, its parent company/sole member or its related-party management company has filed for bankruptcy protection, the contracted provider may request an exception to the 180-day requirement for payment of accrued allowable expenses by submitting a written request to the Rate Analysis Department of HHSC. The written request must be submitted within 60 days of the date of the bankruptcy filing or at least 60 days prior to the due date of the report for which the exception is being requested, whichever is later. The contracted provider will then be requested by the Rate Analysis Department to provide certain documentation, which must be provided by the specified due date. Such exceptions due to bankruptcy may be granted for reasonable, necessary and documented accrued allowable expenses that were not paid within the 180-day requirement.

***Attendant*** - the unlicensed caregiver providing direct assistance to the clients with Activities of Daily Living (ADLs) and Instrumental Activities of Daily Living (IADLs). Attendants do not include the director, administrator, assistant director, assistant administrator, clerical and secretarial staff, professional staff, other administrative staff, licensed staff or attendant supervisors unless they are delivering attendant services that cannot be delivered by another attendant, to prevent a break in service. To be allowable for the Attendant Compensation Rate Enhancement, attendant expenses

must be direct costed. Direct costing requires daily timesheets documenting time spent performing attendant services for the contract.

**Contract Labor** - personnel for whom the contracted provider is not responsible for the payment of payroll taxes (such as FICA, FUTA and TUCA).

**Contracted Provider** - the business component with which the Texas Department of Aging and Disability Services (DADS) contracts for the provision of PHC services.

**Controlling Entity** - the individual or organization that owns the contracting entity.

**Mileage Reimbursement** - reimbursement paid to the attendant for the use of his or her personal vehicle and which is not subject to payroll taxes.

**Related Party** - a natural person or organization related to the contracted provider by blood/marriage, common ownership, or any association which permits either entity to exert power or influence, either directly or indirectly, over the other. In determining whether a related-party relationship exists with the contracted provider, the tests of common ownership and control are applied separately. Control exists where an individual or organization has the power, directly or indirectly, to significantly influence or direct the actions or policies of an organization or institution.

If the elements of common ownership or control are not present in both organizations, the organizations are deemed not to be related to each other. The existence of an immediate family relationship will create an irrefutable presumption of relatedness through control or attribution of ownership or equity interests where the significance tests are met. The following persons are considered immediate family for cost-reporting purposes: (1) husband and wife; (2) natural parent, child and sibling; (3) adopted child and adoptive parent; (4) stepparent, stepchild, stepsister, and stepbrother; (5) father-in-law, mother-in-law, brother-in-law, son-in-law, sister-in-law, and daughter-in-law; (6) grandparent and grandchild; (7) uncles and aunts by blood or marriage; (8) first cousins, and (9) nephews and nieces by blood or marriage. Disclosure of related-party information is required for all allowable costs reported by the contracted provider.

**Workers' Compensation** - for reporting purposes, the actual costs paid by the contracted provider during the reporting period related to employee on-the-job-injury (such as commercial insurance premiums or the medical bills paid on behalf of an injured employee).

## ***CREATING THE REPORT***

After downloading the ACRES software, create the report by following the directions in the ACRES Data Entry Manual. Click the button to Select Report Type, and select “PHC – Accountability Report.” Click the Year button to be sure you have downloaded the correct year report that HHSC requested. During the Add Contract step to start the report, a dialogue box will display that reads

“Enter Contract Number.” The 9-digit number to enter is determined by whether the report is for an individual contract or HHSC Rate Analysis has approved the completion of a group report as described below.

**9-DIGIT DADS PHC CONTRACT # (if report is for an individual contract)**

Enter your 9-digit PHC contract number for the DADS contract. If after looking at the upper right-hand corner of your most recent PHC cost report, your recent payment information, correspondence from DADS, and/or your contract with DADS, you do not know your correct 9-digit PHC contract number, please contact the Rate Enhancement Analyst for this program as listed on the HHSC website at: <http://www.hhsc.state.tx.us/rad/long-term-svcs/contacts.shtml>.

**HHSC-ASSIGNED GROUP # (if report is for a group of contracts)**

A group report cannot be submitted without prior permission from HHSC Rate Analysis. Instructions to obtain approval to submit a group report are located in the above section of this document, “Comparison: Individual Report, Group Report, Aggregation.” A 9-digit group report number will be assigned by HHSC Rate Analysis during the approval process that should be entered when creating the report.

***COVER PAGE***

The first data entry screen is for the Cover Sheet. **CAUTION: Before entering any data, please verify that the screen header for the Cover Sheet displays the correct report, year and contract number. The report, year or contract number cannot be revised after creating the report. If this information is incorrect, the preparer must create a new report using the correct report, year and contract number and re-enter any data.**

**CONTRACTED PROVIDER IDENTIFICATION** (if report is for an individual contract)

Enter the trade name or doing-business-as (dba) name and the physical address of the contracted provider if you are completing the report for an individual contract. Do not leave this item blank.

**CONTRACTING ENTITY**

Enter the requested information regarding the business entity that contracts with DADS to provide PHC services. Do not leave this item blank.

**CONTACT**

Each provider must complete the CONTACT field. The contact person is the employee of the provider, contracting entity, controlling entity, parent company, sole member, governmental body or related-party management company that is designated to be contacted concerning information reported on the report. The contact person should be able to answer questions about the contents of your contract's report that arise during the HHSC Rate Analysis edit process and/or the HHSC

Office of Inspector General (OIG) audit verification process.

**PREPARER**

The preparer is the employee or contracted individual who actually prepared the report. For this reporting period, the preparer must have completed cost report training for 2013 PHC cost reports (including both the General and PHC Program Specific modules) and received a training completion certificate as per 1 TAC §355.102(d) (relating to General Principles of Allowable and Unallowable Costs). If the preparer and contact are the same person, you may enter “see contact.”

**ACCOUNTING RECORDS FOR AUDIT OF THIS REPORT ARE LOCATED AT:**

Report the address where the provider's accounting records and supporting documentation used to prepare this report are maintained. This address should be the one at which a field audit of these records can be conducted.

***NUMBERED COST REPORT ITEMS***

**ITEM 1 (Is This Report for a Group of Contracts or an Individual Contract?)**

Indicate whether the report is for a group of contracts or an individual contract. Unless you have obtained permission from HHSC RAD to submit a group report, this report should be for an individual contract. Unless you have obtained permission from HHSC RAD to submit a group report, this report should be for an individual contract. If you select “group,” a message will display to remind you that you must receive permission from HHSC RAD to submit a group report under an assigned number. If this report is for a group of contracts, you must complete Schedule E and attach the group report approval document issued by HHSC RAD.

**ITEM 2 (DADS 9-Digit Contract Number – if report is for an individual contract)**

If this report is for an individual contract, enter your 9-digit PHC contract number. If this report is for a group of contracts, leave this item blank. Be sure to complete this report under the correct 9-digit number to avoid the report being returned to you.

**ITEM 3 (Group Number (for Rate Analysis Department use only)**

Leave this item blank. This item is for HHSC RAD use only. If this is a group report, the group number will be entered by HHSC staff upon receipt.

**ITEM 4 (Texas County Code in Which Accounting Records are Located)**

Report the 3-digit county code for the Texas county in which the accounting records and supporting documentation used to prepare this compensation report is located. The Texas county codes are located in the back of the instructions. If the accounting records are located outside the state of Texas, enter "999". The response to item 4 should correspond to the information reported on the cover page in "Accounting records for audit of this report are located at (street, city, state, zip)".

**ITEM 5 (Reserved for Future Use)**

**ITEM 6 (Reserved for Future Use)**

**ITEM 7 (Reporting Period - Beginning Date)**

The reporting period beginning date cannot be earlier than January 1, 2013. If your contract is new between January 1, 2013 and December 31, 2014, your beginning date is the effective date the contract became a participant in Rate Enhancement. If your contract was acquired through a change of ownership between January 1, 2013 and December 31, 2014, your beginning date is the initial date of your contract. The letter from HHSC Rate Analysis that requested this ARM specifies the reporting period for this report. Reports that are completed for the incorrect reporting period will be returned.

**ITEM 8 (Reporting Period - Ending Date)**

The reporting period ending date cannot be later than December 31, 2014. If your contract terminated between January 1, 2013 and December 31, 2014, the ending date would be the date recognized by DADS as either the ownership-change effective date or the contract termination date. Your entire reporting period cannot be longer than a full year. If your reporting period is less than a full year, provide an explanation as to why it is less than a full year.

**ITEM 9 (Owner-employees or related-party employees?)**

If "YES", complete Schedule C for each owner-employee or other related-party employee and attach an organization chart that clearly indicates each owner-employee's and related-party employee's position within the entire related organization.

**ITEM 10 (Attach copies of Mandatory Cost Report Training Completion Certificate)**

Attach a copy of a state-conducted mandatory 2013 cost report classroom training certificate or online training completion certificate for your preparer. Reports submitted without proper classroom or online training completion certificates are not considered acceptable reports. Such reports will not be processed until the required certificates have been received and may be returned for proper completion if the required certificates are not received in a timely manner.

**ITEM 11 (Allocation of Expenses)**

If any costs on the report are the result of allocation, mark item 11 "YES".

The following costs must be direct costed:

Salaries/Wages:

Employee Benefits/Insurance:

Accrued Vacation, Accrued Sick Leave

Employer-Paid Health/Medical/Dental Premiums

Employer-Paid Disability Insurance Premiums

Employer-Paid Life Insurance Premiums  
Employer-Paid Contributions to acceptable retirement funds/pension plans  
Employer-Paid Contributions to acceptable deferred compensation funds  
Employer-Paid Child Day Care  
Mileage Reimbursement, maximum reimbursement as follows:  
**55.5¢ 01/01/12 to 12/31/12**  
**56.5¢ 01/01/13 to 12/31/13**

The following costs may be direct costed or allocated using a functional method based upon the percentage of salaries:

FICA  
Medicare  
Unemployment (TUCA and FUTA)  
Workers' Compensation Premiums  
Workers' Compensation Paid Claims  
Employer-Paid Health/Medical/Dental Paid Claims  
Employer-Paid Disability Paid Claims

For direct care attendant costs that are allocated between multiple contracts or services, attach (and properly cross-reference to each applicable report item): a detailed allocation summary showing 100% of your expenses by cost category, the numerator and denominator of the allocation calculation in words and numbers, the resulting allocation percentage (with 2 decimal places), the application of the allocation percentage to each shared cost, the amount allocated to each contract/program/business entity, and the cost report line item on which each allocated cost is reported on this cost report.

**ITEM 12 (Does Contracting Entity hold any other participating contracts?)**

If the contracting entity holds any other contracts that are participating in Rate Enhancement, report the total number of contracts in the box provided, and list the type of contract (i.e., PHC, CBA, CLASS, DAHS, RC, CBA AL, DB-MD) with its 9-digit contract number in the space provided. If you are completing this report for a group of contracts, list all of the contracts that are participating within the group and any additional contracts that are participants in Rate Enhancement. If the answer to item 12 is no, enter zero.

**ITEM 13 (Select Correspondence Address)**

Select the address to which you want all future correspondence concerning this report to be mailed. The two choices correspond to the addresses indicated in the "cover page" section of this report.

**ITEMS 14-19 reserved for future use.**

**NOTE: For items 20-34, exclude all salaries, wages, payroll taxes, benefits, and mileage reimbursements for services delivered to Star+Plus clients.**

**ITEMS 20 and 22 (Paid Hours – Priority)**

Report the total number of hours paid for Priority attendants in item 20, including hours for training, paid leave, or travel time between clients. The hours reported in this line item should reconcile to your payroll ledger for total hours worked. You must be able to provide a reconciliation between total hours paid for delivering services, total paid hours and units of service provided, including a detailed explanation of the variances. Any difference between item 20 plus item 22, and item 105 should be hours worked relating to travel time between clients, attempting to deliver services when the client was not present, training sessions, sick leave, vacation, etc.

Report the total number of hours paid to other staff delivering Priority attendant services in item 22. Do not include training, paid leave, or other paid hours in this item. The sum of items 20 and 22 should be equal to or greater than the number of hours reported in item 105. Reported hours must be associated with allowable costs as defined in 1 TAC §355.103(b)(1). Report all hours to **two** decimal places.

**ITEMS 21 and 23 (Salaries and Wages – Priority)**

In item 21, report accrued attendant salaries and wages for Priority attendants. In item 23, report accrued salaries and wages for other staff delivering Priority attendant services. Report only salaries and wages for individuals employed by the provider for whom FICA contributions are made. See the DEFINITIONS section for the definition of an attendant and for requirements pertaining to staff members functioning in more than one capacity. Salaries and wages include overtime, bonuses, and taxable fringe benefits such as accrued/taken vacation, accrued/taken sick leave, and other allowances in accordance with 1 TAC §355.103(b)(1)(A)(iii)(II).

**ITEM 24 (Paid Hours – Contracted Attendant – Priority)**

Report hours worked by Contracted Priority Attendants during your reporting period.

**ITEM 25 (Compensation – Contracted Attendant – Priority)**

Report the total costs for contract labor functioning as Contracted Priority Attendants.

**ITEM 26 (Payroll Taxes – FICA and Medicare)**

Report both FICA and Medicare taxes for Priority attendants and other staff delivering Priority attendant services on item 26.

**ITEM 27 (Does item 26 equal 7.65%?)**

If the answer to this question is "NO", provide a detailed explanation. The explanation should provide reconciliation. Federal regulations mandate an employer FICA contribution of at least 6.20% and Medicare contributions of 1.45%. Reasons why your facility's FICA contributions might not equal 6.20% of the payroll or why your facility's Medicare contributions might not equal 1.45% of the payroll might include the fact that certain employees participated in a cafeteria plan during the reporting period.

The reconciliation explanation must be detailed, reporting the number of employees participating in a cafeteria plan and the amount of salaries associated with those employees, with the resulting dollar amount of salaries subject to FICA being multiplied by 6.20%, the resulting dollar amount subject to Medicare contributions and reconciled with the amount reported in item 26. If additional space is required, attach (and properly cross-reference) the detailed explanation.

**ITEM 28 (Payroll Taxes - State and Federal Unemployment)**

Report both state (TUCA) and federal (FUTA) unemployment costs for attendants and other staff delivering attendant services. If this item is blank, provide a detailed explanation in the space provided as to why no unemployment costs are reported. Unemployment costs may be allocated based upon payroll; in such a situation, an acceptable allocation summary must be attached.

**ITEM 29 (Workers' Compensation – Insurance (WCI) Premiums)**

If your contract, any of its controlling entities, or its parent company/sole member is a subscriber to the Workers' Compensation Act, report the WCI premiums paid to your commercial insurance carrier for attendants and other staff delivering attendant services. Premium costs include the base rate, any discounts for lack of injuries, any refunds for prior period overpayments, 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, or its parent company/sole member is not a subscriber to the Workers' Compensation Act, there are alternate insurance premium costs that can be reported in this item. Acceptable alternate insurance policies include industrial accident policies and other similar types of coverage for employee on-the-job injuries. Health insurance is not worker's compensation and should be reported in item 31.

If your commercially-purchased insurance policy does not provide total coverage and has a deductible and/or coinsurance clause, any deductibles and/or coinsurance payments made by the employer on behalf of the employee would be considered paid claims (i.e., self-insurance) and must be reported in item 30.

WCI premium costs may be allocated based upon payroll; in such a situation, an acceptable allocation summary must be attached.

**ITEM 30 (Workers' Compensation - Paid Claims)**

Report medical claims paid for employee on-the-job injuries for attendants and other staff delivering attendant services. 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 staff whose salaries and wages are reported in items 21 and/or 23, report the amount of claims paid in this item. 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. If paid claims are allocated, an acceptable allocation summary must be attached.

**ITEM 31 (Employee Benefits - Health Insurance)**

Report employer-paid health insurance for attendants and other staff delivering attendant services whose salaries and wages are reported in items 21 and/or 23. Employer-paid health insurance premiums must be direct costed.

**ITEM 32 (Employee Benefits - Life Insurance)**

Report employer-paid life insurance for attendants and other staff delivering attendant services whose salaries and wages are reported in items 21 and/or 23. Employer-paid life insurance premiums must be direct costed.

**ITEM 33 (Employee Benefits - Other Benefits)**

Report any employer-paid disability insurance and retirement contributions for attendants and other staff delivering attendant services whose salaries and wages are reported in items 21 and/or 23. These benefits must be direct costed. Describe, in the space provided, the amount and type of each benefit comprising the total amount reported. Employee benefits must be reported in accordance with 1 TAC §355.103(b)(1)(A)(iii)(II). **NOTE:** The contracted provider's unrecovered cost of meals and room and board furnished to direct care employees, uniforms, staff personal vehicle mileage reimbursement job-related training reimbursements and job certification renewal fees are not to be reported in these items unless they are subject to payroll taxes, in which case they are to be reported as salaries and wages. Other than mileage reimbursement, costs that are not employee benefits and are not subject to payroll taxes are not to be reported on the ARM; these costs may be reported on the provider's cost report in the appropriate line item.

**ITEM 34 (Mileage Reimbursement)**

Report the mileage reimbursement paid to Priority attendants. Refer to the DEFINITIONS section regarding mileage reimbursement. The amount of mileage reimbursement reported in this item will be divided by the number of miles reported in item 36 to verify mileage reimbursement ceilings. Allowable mileage reimbursement cannot exceed the maximum average reimbursement rate applicable for the reporting period as set by the Texas Legislature for state employee travel (See Item # 11 above).

**ITEM 35 (Total Priority Attendant Cost)**

Sum items 21, 23, 25, 26, and 28 through 34.

**ITEM 36 (Number of Miles Reimbursed)**

If you reported mileage reimbursement in item 34, report the number of miles reimbursed in item 36. The reimbursement per mile will be checked by HHSC auditors against the maximum reimbursement on average allowed by the state (See Item # 11 above).

**NOTE: For items 40-54, exclude all salaries, wages, payroll taxes, benefits, and mileage reimbursements for services delivered to Star+Plus clients.**

**ITEMS 40 and 42 (Paid Hours - Nonpriority)**

Report the total number of hours paid for Nonpriority attendants in item 40, including hours for training, paid leave, or travel time between clients. The hours reported in this line item should reconcile to your payroll ledger for total hours worked. You must be able to provide a reconciliation between total hours paid for delivering services, total paid hours and units of service provided, including a detailed explanation of the variances. Any difference between item 40 plus item 42, and item 106 should be hours worked relating to travel time between clients, attempting to deliver services when the client was not present, training sessions, sick leave, vacation, etc.

Report the total number of hours paid to other staff delivering Nonpriority attendant services in item 42. Do not include training, paid leave, or other paid hours in this item. The sum of items 40 and 42 should be equal to or greater than the number of hours reported in item 106. Reported hours must be associated with allowable costs as defined in 1 TAC §355.103(b)(1). Report all hours to **two** decimal places.

**ITEMS 41 and 43 (Salaries and Wages - Nonpriority)**

In item 41, report accrued salaries and wages for Nonpriority attendants. In item 43 report accrued salaries and wages for other staff delivering Nonpriority attendant services. Report only salaries and wages for individuals employed by the provider for whom FICA contributions are made. See the DEFINITIONS section for the definition of an attendant and for requirements pertaining to staff members functioning in more than one capacity. Salaries and wages include overtime, bonuses, and taxable fringe benefits such as accrued/taken vacation, accrued/taken sick leave, and other allowances in accordance with 1 TAC §355.103(b)(1)(A)(iii)(II).

**ITEM 44 (Paid Hours – Contracted Attendant – Nonpriority)**

Report hours worked by Contracted Nonpriority Attendants during your reporting period.

**ITEM 45 (Compensation – Contracted Attendant – Nonpriority)**

Report the total costs for contract labor functioning as Contracted Nonpriority Attendants.

**ITEM 46 (Payroll Taxes – FICA and Medicare)**

Report both FICA and Medicare taxes for Nonpriority attendants and other staff delivering Nonpriority attendant services on item 46.

**ITEM 47 (Does item 46 equal 7.65%?)**

If the answer to this question is "NO", provide a detailed explanation. The explanation should provide a reconciliation. Federal regulations mandate an employer FICA contribution of at least 6.20% and Medicare contributions of 1.45%. Reasons why your facility's FICA contributions might not equal 6.20% of the payroll or why your facility's Medicare contributions might not equal 1.45%

of the payroll might include the fact that certain employees participated in a cafeteria plan during the reporting period.

The reconciliation explanation must be detailed, reporting the number of employees participating in a cafeteria plan and the amount of salaries associated with those employees, with the resulting dollar amount of salaries subject to FICA being multiplied by 6.20%, the resulting dollar amount subject to Medicare contributions and reconciled with the amount reported in item 46. If additional space is required, attach (and properly cross-reference) the detailed explanation.

**ITEM 48 (Payroll Taxes - State and Federal Unemployment)**

Report both federal (FUTA) and state (TUCA) unemployment costs for attendants and other staff delivering attendant services. If this item is blank, provide a detailed explanation in the space provided as to why no unemployment costs are reported. Unemployment costs may be allocated based upon payroll; in such a situation, an acceptable allocation summary must be attached.

**ITEM 49 (Workers' Compensation – Insurance (WCI) Premiums)**

If your contract, any of its controlling entities, or its parent company/sole member is a subscriber to the Workers' Compensation Act, report the WCI premiums paid to your commercial insurance carrier for attendants and other staff delivering attendant services. Premium costs include the base rate, any discounts for lack of injuries, any refunds for prior period overpayments, 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, or its parent company/sole member is not a subscriber to the Workers' Compensation Act, there are alternate insurance premium costs that can be reported in this item. Acceptable alternate insurance policies include industrial accident policies and other similar types of coverage for employee on-the-job injuries. Health insurance is not worker's compensation and should be reported in item 51.

If your commercially-purchased insurance policy does not provide total coverage and has a deductible and/or coinsurance clause, any deductibles and/or coinsurance payments made by the employer on behalf of the employee would be considered paid claims (i.e., self-insurance) and must be reported in item 50.

WCI premium costs may be allocated based upon payroll; in such a situation, an acceptable allocation summary must be attached.

**ITEM 50 (Workers' Compensation - Paid Claims)**

Report medical claims paid for employee on-the-job injuries for attendants and other staff delivering attendant services. 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 staff whose salaries and wages are reported in items 41

and/or 43, report the amount of claims paid in this item. 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. If paid claims are allocated, an acceptable allocation summary must be attached.

**ITEM 51 (Employee Benefits - Health Insurance)**

Report employer-paid health insurance for attendants and other staff delivering attendant services whose salaries and wages are reported in items 41 and/or 43. Employer-paid health insurance premiums must be direct costed.

**ITEM 52 (Employee Benefits - Life Insurance)**

Report employer-paid life insurance for attendants and other staff delivering attendant services whose salaries and wages are reported in items 41 and/or 43. Employer-paid life insurance premiums must be direct costed.

**ITEM 53 (Employee Benefits - Other Benefits)**

Report any employer-paid disability insurance and retirement contributions for attendants and other staff delivering attendant services whose salaries and wages are reported in items 41 and/or 43. These benefits must be direct costed. Describe, in the space provided, the amount and type of each benefit comprising the total amount reported. Employee benefits must be reported in accordance with 1 TAC §355.103(b)(1)(A)(iii)(II). **NOTE:** The contracted provider's unrecovered cost of meals and room and board furnished to direct care employees, uniforms, staff personal vehicle mileage reimbursement job-related training reimbursements and job certification renewal fees are not to be reported in these items unless they are subject to payroll taxes, in which case they are to be reported as salaries and wages. Other than mileage reimbursement, costs that are not employee benefits and are not subject to payroll taxes are not to be reported on the ARM; these costs may be reported on the provider's cost report in the appropriate line item.

**ITEM 54 (Mileage Reimbursement)**

Report the mileage reimbursement paid to attendants. Refer to the DEFINITIONS section regarding mileage reimbursement. The amount of mileage reimbursement reported in this item will be divided by the number of miles reported in item 56 to verify mileage reimbursement ceilings. Allowable mileage reimbursement cannot exceed the maximum average reimbursement rate applicable for the reporting period as set by the Texas Legislature for state employee travel (See Item # 11 above).

**ITEM 55 (Total Nonpriority Attendant Cost)**

Sum items 41, 43, 45, 46, and 48 through 54.

**ITEM 56 (Number of Miles Reimbursed)**

If you reported mileage reimbursement in item 54, report the number of reimbursed miles in item

56. The reimbursement per mile will be checked by HHSC auditors against the maximum reimbursement on average allowed by the state (See Item # 11 above).

**ITEMS 57-80 reserved for future use.**

**NOTE: For items 81-106, exclude all units of service associated with services delivered to Star+Plus clients. Also, only report units of service that fall within the reporting period defined on items 7 and 8 above. If the listed date range falls completely outside of your defined reporting period, enter 0.00.**

**FOR EXAMPLE:**

If the reporting period for this report is April 1, 2014 – December 31, 2014, enter your days of service as indicated in the table below. The starting or ending date of your reporting period can fall in the middle of a date range as the starting date below illustrates.

Days of Service Sections Listed on This Report	Priority Units Line Items	Nonpriority Units Line Items	Days of Service to Report
1/1/13 – 8/31/13	81 – 82	93 – 94	Leave blank or enter 0.00
9/1/13 – 8/31/14	84 – 85	96 – 97	4/1/14 – 8/31/14
9/1/14 – 12/31/14	87 – 88	99 – 100	9/1/14 – 12/31/14

**ITEMS 81-82 (Units of Service – Priority Attendants - 01/01/13 thru 8/31/13)**

Report the total number of units of PHC Priority services (with two decimal places) provided by your attendants to all individual clients during the 01/01/13 through 08/31/13 date range. This does not mean the number of PHC Priority hours of service billed only! In addition to the billed units of service, you should include units of service provided for which you may never be reimbursed (e.g., service provided to a client whose doctor’s orders are not up-to-date). Report units of service to two decimal places. If this date range falls completely outside of your defined reporting period, leave these line items blank.

**ITEM 83 (TOTAL Units of Service – Priority Attendants - 01/01/13 thru 8/31/13)**

Item 83 is the sum of items 81 and 82.

**ITEMS 84-85 (Units of Service – Priority Attendants - 09/01/13 thru 8/31/14)**

Report the total number of units of PHC Priority services (with two decimal places) provided by your attendants to all individual clients during the 09/01/13 thru 08/31/14 date range. This does not mean the number of PHC Priority hours of service billed only! In addition to the billed units of service, you should include units of service provided for which you may never be reimbursed (e.g., service provided to a client whose doctor’s orders are not up-to-date). Report units of service to two decimal places. If this date range falls completely outside of your defined reporting period, enter 0.00.

**ITEM 86 (TOTAL Units of Service – Priority Attendants - 09/01/13 thru 8/31/14)**

Item 86 is the sum of items 84 and 85.

**ITEMS 87-88 (Units of Service – Priority Attendants - 09/01/14 thru 12/31/14)**

Report the total number of units of PHC Priority services (with two decimal places) provided by your attendants to all individual clients during the 09/01/14 through 12/31/14 date range. This does not mean the number of PHC Priority hours of service billed only! In addition to the billed units of service, you should include units of service provided for which you may never be reimbursed (e.g., service provided to a client whose doctor's orders are not up-to-date). Report units of service to two decimal places. If this date range falls completely outside of your defined reporting period, enter 0.00.

**ITEM 89 (TOTAL Units of Service – Priority Attendants - 09/01/14 thru 12/31/14)**

Item 89 is the sum of items 87 and 88.

**ITEMS 90-92 reserved for future use.**

**ITEMS 93-94 (Units of Service – Nonpriority Attendants - 01/01/13 thru 8/31/13)**

Report the total number of units of PHC Nonpriority services (with two decimal places) provided by your attendants to all individual clients during the 01/01/13 through 08/31/13 date range. This does not mean the number of PHC Nonpriority hours of service billed only! In addition to the billed units of service, you should include units of service provided for which you may never be reimbursed (e.g., service provided to a client whose doctor's orders are not up-to-date). Report units of service to two decimal places. If this date range falls completely outside of your defined reporting period, enter 0.00.

**ITEM 95 (TOTAL Units of Service – Nonpriority Attendants - 01/01/13 thru 8/31/13)**

Item 95 is the sum of items 93 and 94.

**ITEMS 96-97 (Units of Service – Nonpriority Attendants - 09/01/13 thru 8/31/14)**

Report the total number of units of PHC Nonpriority services (with two decimal places) provided by your attendants to all individual clients during the 09/01/13 through 08/31/14 date range. This does not mean the number of PHC Nonpriority hours of service billed only! In addition to the billed units of service, you should include units of service provided for which you may never be reimbursed (e.g., service provided to a client whose doctor's orders are not up-to-date). Report units of service to two decimal places. If this date range falls completely outside of your defined reporting period, enter 0.00.

**ITEM 98 (TOTAL Units of Service – Nonpriority Attendants - 09/01/13 thru 8/31/14)**

Item 98 is the sum of items 96 and 97.

**ITEMS 99-100 (Units of Service – Nonpriority Attendants - 09/01/14 thru 12/31/14)**

Report the total number of units of PHC Nonpriority services (with two decimal places) provided by your attendants to all individual clients during the 09/01/14 through 12/31/14 date range. This does not mean the number of PHC Nonpriority hours of service billed only! In addition to the billed units of service, you should include units of service provided for which you may never be reimbursed (e.g., service provided to a client whose doctor's orders are not up-to-date). Report units of service to two decimal places. If this date range falls completely outside of your defined reporting period, enter 0.00.

**ITEM 101 (TOTAL Units of Service – Nonpriority Attendants - 09/01/14 thru 12/31/14)**

Item 101 is the sum of items 99 and 100.

**ITEMS 102-104 reserved for future use.**

***SCHEDULES A & B: RESERVED FOR FUTURE USE***

***SCHEDULE C***

This schedule must be completed by **every** contracted provider that has an owner-employee or other related-party employee acting as an attendant regardless of whether the owner-employee or other related-party employee received any compensation for their services during the reporting period.

For reporting purposes, an employee who meets the definition of a related party or an owner who is a sole proprietor, a partner owning 5% or more of the partnership, or a corporate stockholder owning 5% or more of the outstanding stock of the contracted provider must report their compensation on a Schedule C (these meet the definition of an "owner-employee").

If no compensation was paid, received, or properly accrued during the reporting period for an owner-employee or a related-party employee, complete items 1 - 10 and indicate "None" or "N/A" in the remaining items. Be sure to clearly explain in item 10 why no compensation is being reported.

**An organizational chart must be attached** to the Schedule C indicating the owner-employee's or the related-party employee's name and position within the organization. When organizational structures are composed of several corporations and the owner-employee and/or other related-party employee is associated with more than one of the corporations, it is necessary to submit at least two organizational charts: one picturing the entire organizational structure of various corporations and one detailing the organizational structure of the corporation providing the

services covered by the report.

***Allowable Compensation (see 1 TAC §355.103(b)(2))***

Allowable compensation for an owner-employee or other related-party employee is governed by the principles that the services rendered are necessary functions, that the compensation is for the reasonable value of services rendered, that the compensation is not based on profitability, and that the services performed do not duplicate those performed by another employee of the facility.

A function is deemed necessary when, if the owner or related party had not performed said function, the facility would have had to employ another person to perform that function. To be necessary, a function must pertain to direct or indirect activities in the provision or supervision of contracted resident services.

The test of reasonableness requires that the compensation of owner-employees and other related-party employees be such an amount as would ordinarily be paid for comparable services performed by non-owners or unrelated parties. Reasonable compensation is limited to the fair market value of services rendered by the owner-employee or other related-party employee in connection with resident care. Education and experience of the owner are pertinent only as they relate to the job being performed and the services being rendered, in this case, attendant services.

**NOTE:** Record all monetary amounts rounded to the nearest whole dollar (with no zeros included for cents).

**PART 1 - COMPENSATION**

**Item 1 (Name)** - Indicate the name (Last Name, First Name, and Middle Name/Initial) of the owner-employee or the related-party employee.

**Item 2 (Title)** - Indicate the title of the owner-employee or other related-party employee. The title must correspond to the title indicated on the organizational chart attached to the ARM.

**Item 3 (Type of Position)** - Identify the type of position filled by the owner-employee or other related-party employee. Only attendant positions should be included in this report.

**Item 4 (Location of Position Within Organizational Structure)** - Indicate the location of the owner-employee's or other related-party employee's position within the organizational structure (i.e., facility, contracting entity, a controlling entity, or parent company/sole member/related-party management company). Item 4 should relate to the organizational chart(s) attached to the report.

**Item 5 (Description of Duties)** - Provide a description of the duties performed by the owner-employee or other related-party employee as they relate to the report or attach and properly cross-reference a copy of the person's written job description and provide a summary of how those

duties relate to the report. See 1 TAC §355.105(b)(2)(B)(xi). Only attendant positions should be included on the report.

**Item 6 (Relationship to Provider)** - Indicate the owner-employee's or other related-party employee's relationship to the contracted provider. If the schedule is being completed for an owner-employee, indicate that the employee is an owner and describe the type of ownership (e.g., owner-sole proprietor; owner- % partner; owner- % stockholder). If the schedule is being completed for a related-party employee other than the owner, identify the relationship (e.g., husband of owner-sole proprietor; daughter-in-law of % partner; brother of % stockholder). If the schedule is being completed for a member of the Board of Directors (related through control), identify that fact in this item.

**Item 7 (Percentage of Ownership)** - If the schedule is being completed for an owner-employee, enter the percentage of ownership for that employee. If the schedule is being completed for a related-party employee who has no ownership interest, indicate "None" as the ownership percentage. If the schedule is being completed for a related-party employee who is the spouse of an owner in a community property state, indicate the same ownership percentage as the owner.

**Item 8 (Total Compensation)** - Report the total amount of compensation paid to (or properly accrued by) the owner-employee or other related-party employee during the reporting period. See 1 TAC §355.103(b)(2)(A-B) and §355.105(b)(2)(B)(xi).

Total compensation includes regular salary, overtime pay, bonuses and any other forms of compensation subject to payroll taxes, as well as any accrued compensation which had not been paid to the employee at the end of this reporting period. (Note: Accrued expenses must be paid within 180 days after the end of the reporting period in order to be allowable for reporting purposes.)

**Item 9 (Number of Hours Worked)** - Report the number of hours worked during the reporting period by the employee in order to earn the total compensation reported in item 8. In other words, if item 8 were divided by item 9, the result would be the employee's average compensation per hour.

**Item 10 (Direct Costing Method)** - If the services provided by this employee benefited more than the contract for which the report is being completed, if the employee's salary is reported in more than one item on the report, or if the employee performed both attendant and nonattendant functions for this contract, the salary must be directly charged based upon timesheets. Describe the basis upon which the compensation has been directly charged to this report or between line items. For example, you might state that the salary has been directly charged based upon daily timesheets, attach a copy of a completed timesheet, attach a copy of the written instructions applicable to the completion of the timesheet, report the total number of hours recorded by all timesheets during the reporting period (the denominator), report the total number of hours directly

chargeable to the specific report based upon the results of the daily timesheets (the numerator), and show the calculation of the percentage of compensation directly charged to this report (a percentage with two decimal places).

## **PART 2 – DIRECT COSTING OF COMPENSATION**

**Item 11 (Breakdown of Total Compensation)** - Provide a breakdown by business component of how the total allowable compensation reported in item 8 was directly charged. If the owner-employee or other related-party employee performed both attendant and nonattendant functions for this contract, provide a breakdown between the employee's attendant and nonattendant compensation.

The owner-employee or other related-party employee must report in item 11 the total compensation received from all business entities (components) which benefit from his/her effort or work. If the business component has a state of Texas vendor/provider number, report the number in the business component blank (e.g., PHC #XXXXXXXXXX; CBA #XXXXXXXXXX; NF #XXXXXXXXXX; ERS #XXXXXXXXXX; DAHS #XXXXXXXXXX; RC #XXXXXXXXXX).

Compensation should be directly charged to each business entity based either on the level of effort involved in providing services to or working for the entity (and supported by daily timesheets).

**Item 12 (% of Total Compensation)** - Report the percentage of the total employee compensation from item 8 that has been directly charged to this report. Report the percentage with two decimal places (i.e., 33.33%).

**Item 13 (% of Total Hours)** - Report the percentage of the employee's total hours (item 9) directly charged to this report. Report the percentage with two decimal places. If the percentage of hours reported in item 13 is different from the percentage of compensation reported in item 12, please provide a detailed explanation for the variance. If additional pages are required, please cross-reference any attachments.

**Item 14 (Report Item Numbers)** - Enter each report item number on which the salary directly charged to this report is reported. The explanation provided in item 10 should clearly explain how the amount was calculated for each report item number completed in item 14.

### ***SCHEDULE D: RESERVED FOR FUTURE USE***

### ***SCHEDULE E***

Schedule E is used for two purposes: (1) to indicate for a group report that the group report approval document issued by HHSC RAD is attached, or (2) to list the participating contracts requested in an aggregation. If a parent company, sole member, individual, limited partnership or group of limited partnerships controlled by the same general partner is completing multiple PHC

ARMs for the same reporting period, Title 1 of the Texas Administrative Code §355.112(ee) allows you to request to have all of your participating contracts evaluated in the aggregate for compliance with spending requirements of the Attendant Compensation Rate Enhancement Program. If you are completing the report for one contract and do not want to aggregate multiple reports, do not complete Schedule E. If you are both completing a group report and requesting to aggregate with other ARMs completed for the same reporting period, the same Schedule E form can be used for both processes by following instructions for both processes below.

If you are completing the report for more than one contract (group report), enter an “X” or checkmark in the first box that reads, “This ARM is for a group of contracts...” and attach the HHSC Rate Analysis document (e.g., letter or e-mail communication) that approved the group report, assigned the group report number, and listed the contract numbers to be included in the group report. To complete a group report, each contract included in the report must be at the same enhancement level. Leave the numbered boxes blank unless you also request to aggregate this ARM with other ARMs completed for the same time period.

If you are requesting to aggregate multiple ARMs for the purpose of Attendant Compensation Rate Enhancement, enter an “X” or checkmark in the second box that reads, “I request that this ARM be aggregated...” The ARMs included in the aggregation do not have to be for contracts at the same rate enhancement level. List all contracts requested in the aggregation in the numbered boxes. Indicate the reporting period in the boxes to the right of each contract listed (attach additional sheets if necessary). If the reporting periods for all of the contracts are not the same, the contracts cannot be aggregated.

## ***CERTIFICATION PAGES***

### ***REPORT CERTIFICATION***

This page must be completed and signed by an individual legally responsible for the conduct of the provider, such as an owner, partner, Corporate Officer, Association Office, governmental official, or L.L.C. member. The program administrator may not sign this certification page unless he/she holds one of these positions. The responsible party's signature must be notarized. The signature date should be the same or after the date the preparer signed the Methodology Certification page, since the report certification indicates that the report has been reviewed after preparation.

The certification page must contain original signatures and original notary stamps/seals.

Multi-contract organizations submitting more than one ARM may submit one report containing original signatures and notary stamps/seals. All other reports submitted by the multi-contract provider can be submitted with copies of the original certification page. For multi-contract organizations that choose this option:

- the original certification page must include a list of the 9-digit contract numbers of the compensation reports being submitted with copies of the original certification page; and
- the copies of the original certification page must indicate the 9-digit contract number of the compensation report being submitted with the original certification page.

### ***METHODOLOGY CERTIFICATION***

This page must be signed by the person identified on the cover page of this report as *PREPARER*. This person must be the individual who actually prepared the report or who has primary responsibility for the preparation of the report for the provider. Signing as *PREPARER* carries the responsibility for an accurate and complete report prepared in accordance with applicable methodology rules and instructions. Signing as *PREPARER* signifies that the preparer is knowledgeable of the applicable methodology rules and instructions and that the preparer has either completed the report himself/herself in accordance with those rules and instructions or has adequately supervised and thoroughly instructed his/her employees in the proper completion of the report. Ultimate responsibility for the report lies with the person signing as *PREPARER*. If more than one person prepared the report, an executed Methodology Certification page (with original signature and original notary stamp/seal) may be submitted by each preparer. Preparers should make note of the additional statement on the certification page notifying preparers that they may lose their authority to prepare future reports if the reports are not prepared in accordance with all applicable rules, instructions and mandatory training materials.

***Note: Each person signing as preparer must have attended the HHSC state-sponsored mandatory 2013 Cost Report Training or completed 2013 online cost report training for PHC (including both the General and PHC Program Specific modules) and a valid training completion certificate must be attached to the report for each preparer. If a valid training completion certificate is not attached, the report will not be processed until such time as the required certificate is provided. If the required certificate is not provided in a timely manner, the report will be returned as unacceptable.***

# STATE OF TEXAS COUNTY CODES

| <u>County Name / Code</u> |
|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Anderson 001              | Crockett 053              | Hays 105                  | Mason 157                 | Shackelford 209           |
| Andrews 002               | Crosby 054                | Hemphill 106              | Matagorda 158             | Shelby 210                |
| Angelina 003              | Culberson 055             | Henderson 107             | Maverick 159              | Sherman 211               |
| Aransas 004               | Dallam 056                | Hidalgo 108               | McCulloch 160             | Smith 212                 |
| Archer 005                | Dallas 057                | Hill 109                  | McLennan 161              | Somervell 213             |
| Armstrong 006             | Dawson 058                | Hockley 110               | McMullen 162              | Starr 214                 |
| Atascosa 007              | Deaf Smith 059            | Hood 111                  | Medina 163                | Stephens 215              |
| Austin 008                | Delta 060                 | Hopkins 112               | Menard 164                | Sterling 216              |
| Bailey 009                | Denton 061                | Houston 113               | Midland 165               | Stonewall 217             |
| Bandera 010               | DeWitt 062                | Howard 114                | Milam 166                 | Sutton 218                |
| Bastrop 011               | Dickens 063               | Hudspeth 115              | Mills 167                 | Swisher 219               |
| Baylor 012                | Dimmit 064                | Hunt 116                  | Mitchell 168              | Tarrant 220               |
| Bee 013                   | Donley 065                | Hutchinson 117            | Montague 169              | Taylor 221                |
| Bell 014                  | Duval 066                 | Irion 118                 | Montgomery 170            | Terrell 222               |
| Bexar 015                 | Eastland 067              | Jack 119                  | Moore 171                 | Terry 223                 |
| Blanco 016                | Ector 068                 | Jackson 120               | Morris 172                | Throckmorton 224          |
| Borden 017                | Edwards 069               | Jasper 121                | Motley 173                | Titus 225                 |
| Bosque 018                | Ellis 070                 | Jeff Davis 122            | Nacogdoches 174           | Tom Green 226             |
| Bowie 019                 | El Paso 071               | Jefferson 123             | Navarro 175               | Travis 227                |
| Brazoria 020              | Erath 072                 | Jim Hogg 124              | Newton 176                | Trinity 228               |
| Brazos 021                | Falls 073                 | Jim Wells 125             | Nolan 177                 | Tyler 229                 |
| Brewster 022              | Fannin 074                | Johnson 126               | Nueces 178                | Upshur 230                |
| Briscoe 023               | Fayette 075               | Jones 127                 | Ochiltree 179             | Upton 231                 |
| Brooks 024                | Fisher 076                | Karnes 128                | Oldham 180                | Uvalde 232                |
| Brown 025                 | Floyd 077                 | Kaufman 129               | Orange 181                | Val Verde 233             |
| Burleson 026              | Foard 078                 | Kendall 130               | Palo Pinto 182            | Van Zandt 234             |
| Burnet 027                | Fort Bend 079             | Kenedy 131                | Panola 183                | Victoria 235              |
| Caldwell 028              | Franklin 080              | Kent 132                  | Parker 184                | Walker 236                |
| Calhoun 029               | Freestone 081             | Kerr 133                  | Parmer 185                | Waller 237                |
| Callahan 030              | Frio 082                  | Kimble 134                | Pecos 186                 | Ward 238                  |
| Cameron 031               | Gaines 083                | King 135                  | Polk 187                  | Washington 239            |
| Camp 032                  | Galveston 084             | Kinney 136                | Potter 188                | Webb 240                  |
| Carson 033                | Garza 085                 | Kleberg 137               | Presidio 189              | Wharton 241               |
| Cass 034                  | Gillespie 086             | Knox 138                  | Rains 190                 | Wheeler 242               |
| Castro 035                | Glasscock 087             | Lamar 139                 | Randall 191               | Wichita 243               |
| Chambers 036              | Goliad 088                | Lamb 140                  | Reagan 192                | Wilbarger 244             |
| Cherokee 037              | Gonzales 089              | Lampasas 141              | Real 193                  | Willacy 245               |
| Childress 038             | Gray 090                  | LaSalle 142               | Red River 194             | Williamson 246            |
| Clay 039                  | Grayson 091               | Lavaca 143                | Reeves 195                | Wilson 247                |
| Cochran 040               | Gregg 092                 | Lee 144                   | Refugio 196               | Winkler 248               |
| Coke 041                  | Grimes 093                | Leon 145                  | Roberts 197               | Wise 249                  |
| Coleman 042               | Guadalupe 094             | Liberty 146               | Robertson 198             | Wood 250                  |
| Collin 043                | Hale 095                  | Limestone 147             | Rockwall 199              | Yoakum 251                |
| Collingsworth 044         | Hall 096                  | Lipscomb 148              | Runnels 200               | Young 252                 |
| Colorado 045              | Hamilton 097              | Live Oak 149              | Rusk 201                  | Zapata 253                |
| Comal 046                 | Hansford 098              | Llano 150                 | Sabine 202                | Zavala 254                |
| Comanche 047              | Hardeman 099              | Loving 151                | San Augustine 203         |                           |
| Concho 048                | Hardin 100                | Lubbock 152               | San Jacinto 204           |                           |
| Cooke 049                 | Harris 101                | Lynn 153                  | San Patricio 205          |                           |
| Coryell 050               | Harrison 102              | Madison 154               | San Saba 206              |                           |
| Cottle 051                | Hartley 103               | Marion 155                | Schleicher 207            |                           |

Crane      052      Haskell      104      Martin      156      Scurry      208