



Date: December 5, 2024

To: Community Living Assistance and Support Services
Case Management Agency and Direct Services Agency
Day Activity and Health Services, Deaf-Blind Multiple Disabilities
Home and Community-based Services
Intermediate Care Facilities for Individuals with an Intellectual
Disability or Related Conditions
Nursing Facility
Primary Home Care
Residential Care
Texas Home Living
Department of Family and Protective Services
24-Hour Residential Child Care Program
and Single Source Continuum Contractors
State Supported Living Center
STAR+PLUS
Long-Term Services and Supports (LTSS)
Home and Community-Based Services (HCBS) and
Non-HCBS Providers

Subject: Information Letter No. 2024-15
2024 Cost Report and 2024 or 2025 Accountability Report Training
Information

This letter is to notify providers of the 2024 Cost Report and 2024 and 2025
Accountability Report training schedule.

Cost and Accountability Report Training Purpose and Training Requirements

The 2024 Cost Report and 2024 Accountability Report or 2025 Accountability Report
due to Termination, Change of Ownership, and Exiting Rate Enhancement is a
webinar training that provides in-depth discussion, purpose, and instruction for
entering data in the State of Texas Automated Information Reporting System

(STAIRS) application. STAIRS is a web-based data collection tool to submit cost and accountability reports. Names of all those who complete the training are stored in STAIRS; therefore, certificates or education credits are not provided.

A preparer must complete the appropriate training webinar to submit a cost or accountability report. The Texas Health and Human Services Commission’s (HHSC) Provider Finance Department (PFD) will give providers and preparers who complete the training access to submit a cost or accountability report in STAIRS.

HHSC PFD requires providers to take the cost report training for their specific program the same year a cost report is due. The training taken in the cost report submission year will award a preparer the necessary credit to complete that year’s cost report and the following year’s accountability report, if applicable.

Table 1. Required Training for 2024 Cost Report or 2024/2025 Accountability Report by Program.

Program	Report Type	Required Training
Community Living and Support Services (CLASS)-Direct Service Agency (DSA); Community Living and Support Services (CLASS)-Case Management Agency (CMA)	2024 Accountability Report	2024 Report Training or 2025 Report Training
STAR+ PLUS LTSS HCBS and Non-HCBS (Providers with a Fee-For-Service contract in Attendant Compensation Rate Enhancement)	2024 Accountability Report	2024 Report Training or 2025 Report Training
Day Activity and Health Services (DAHS)	2024 Accountability Report	2024 Report Training or 2025 Report Training

Program	Report Type	Required Training
Deaf-Blind with Multiple Disabilities (DBMD)	2024 Accountability Report	2024 Report Training or 2025 Report Training
Home and Community-Based Services and Texas Home Living (HCS/TxHmL)	2024 Cost Report	2024 Report Training
Intermediate Care Facilities for Individuals with an Intellectual Disability or Related Condition (ICF/IID)	2024 Cost Report	2024 Report Training
Nursing Facility (NF)	2024 Cost Report	2024 Report Training
Primary Home Care, Family Care, Community Attendant Services (PHC)	2024 Accountability Report	2024 Report Training or 2025 Report Training
Residential Care (RC) and STAR+PLUS HCBS Assisted Living	2024 Cost Report	2024 Report Training
24-Hour Residential Child Care (24RCC)	2024 Cost Report	2024 Report Training
24RCC Single Source Continuum Contractors (SSCCs)	2025 Cost Report	2025 Report Training held in 2024
State Supported Living Center (SSLCs)	2024 Cost Report	2024 Report Training

Contracts Terminating or having a Change of Ownership and enrolled in the Rate Enhancement program, requiring an Accountability Report, must attend the 2024 cost report training (held in 2025) or the 2023 cost report training (held in 2024).

The 2024 Cost Report and the 2023 or 2024 Accountability Report training will award the appropriate credits for the preparer to submit the 2024 Cost Report and the following year's Accountability Report for the applicable program.

Attendant Compensation Rate Enhancement Participating Providers

Providers participating in the Attendant Compensation Rate Enhancement program may be required to submit accountability reports in years when full-cost reports are not required. Effective September 1, 2023, HHSC will select a random sample of participating providers to submit an accountability report to demonstrate compliance with the program's spending requirements.

Participating Rate Enhancement providers who terminate from the program, providers who undergo a change of ownership, or both will have to complete a final accountability report. Attendance during the 2024 training may be required to complete this report.

Rate enhancement participants in the DBMD, HCS/TxHmL, ICF/IDD, and RC programs must attend mandatory training every two years when the odd-year accountability report is due. HHSC will include the cost report submission schedule in the annual cost report request sent by email and will be available on the HHSC PFD website.

Accountability report preparers must complete state-sponsored cost report training every other year. The training is due either in the year their program's cost report is due or in the following year (if they could not complete the previous year's training).

Reporting Requirements for Nursing Facility Providers

For all nursing facility providers, HHSC collects a biennial cost report for expenses incurred during even-numbered years. Nursing facility providers are required to submit the 2024 cost report, due on April 30, 2025. HHSC currently uses this report to hold participating providers accountable for spending requirements associated with the Direct Care Staff Enhancement program and all nursing facility providers accountable with the Nursing Facility Direct Care Spending Requirements in accordance with Title 1 Texas Administrative Code Section 355.304. All nursing facility providers will also be required to submit a 2025 accountability report to be held accountable for the Direct Care Staff Enhancement Program and Nursing Facility Direct Care Spending Requirements, due on April 30, 2026.

State Supported Living Center

SSLC providers must submit costs annually. Cost Report training is available every year. However, cost report training is mandatory every other year when the odd-year cost report is due.

24RCC Program Providers and Single Source Continuum Contractors

24RCC providers and SSCCs must submit cost reports on an annual basis. Cost Report training is available every year and is mandatory. SSCCs submit an annual cost report on a quarterly basis for SFY2025.

PFD Website

Our website is updated periodically with new information and when new features are added. We encourage you to visit the [HHSC PFD website](#). The HHSC PFD website contains the following:

- Program-specific cost report instructions,
- Cost report training information and materials,
- Payment rates, and
- Weblinks for training information and registration.

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Please contact the HHSC PFD-LTSS, Center for Information and Training if you have any questions about the information in this letter at PFD-LTSS@hhs.texas.gov or (737) 867-7817.

Sincerely,

[signature on file]

Samuel West
Director of Provider Finance
for Long-Term Services and Supports