

TASB Special Education Solutions

SHARS Matters Webinar Series

SHARS Cost Report

Presented by Dario Avila, TASB Special Education Solutions

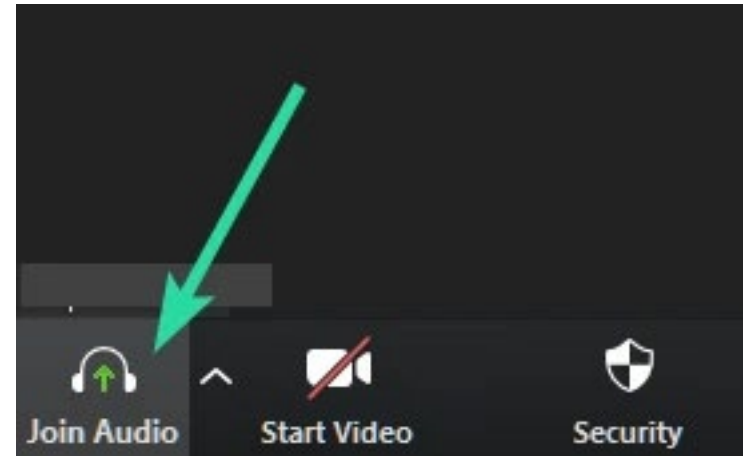
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Housekeeping Items

- Audio options
 - Phone Audio
 - Computer Audio
- Got questions?
 - Submit questions through the Zoom Chat window or by email to shars@tasb.org.



Housekeeping Items

- Need SBEC Credit?
 - Download certificate from the Chat window.
- Download today's presentation from the Chat window



Housekeeping Items

- Session being recorded.
- All SHARS Matters Webinars are available for download from the TASB [Special Education Solutions Training Page](#)




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Free Monthly School Medicaid Webinar Series Focuses on Timely SHARS Topics

The Medicaid and School Health and Related Services (SHARS) programs are often complicated and confusing. Your team can tap into expert knowledge with our monthly Special Education Solutions webinar series!



Led by the experienced Special Education Solutions team, with over 100 years combined experience in SHARS and special education, these webinars are **free and open to Texas school districts**. They are also State Board for Educator Certification Continuing Professional Education hours eligible.

All webinars are held on the third Wednesday of the month during the school year, except in March. Attendees will be given an opportunity to ask our experts questions following the presentations.

SHARS Matters Webinar Series Schedule* (Season 3)

Date & Time	Webinar Topic & Registration Link
September 21, 2022 1-1:30 p.m. CST	SHARS Updates
October 19, 2022 1-1:30 p.m. CST	Provider Enrollment/Revalidation
November 16, 2022 1-1:30 p.m. CST	Parental Consent
December 14, 2022 1-1:30 p.m. CST	SHARS Billing
January 18, 2023 1-1:30 p.m. CST	SHARS Cost Report
February 15, 2023 1-1:30 p.m. CST	Special IEP Documentation vs. Special SHARS Documentation

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**SHARS MATTERS
WEBINAR SERIES
JANUARY 2023**

SHARS COST REPORT

PRESENTED BY DARIO AVILA, TASB SPECIAL EDUCATION SOLUTIONS

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AGENDA

- **Cost Report Purpose**
- **Cost Report Submission Requirements**
- **STAIRS**
- **Allowable Costs**
- **Cost Reconciliation Process**
- **Cost Report Certification Forms**
- **Standards for an Acceptable Cost Report**
- **Sanctions for Non-Compliance**
- **Other Details to Remember**
- **Resources**
- **Questions**
- **Contact Information**



COST REPORT PURPOSE



- Centers for Medicare & Medicaid Services (CMS) requires annual cost reporting, cost reconciliation, and cost settlement processes for all Medicaid services delivered by school districts that participate in Texas' School Health and Related Services (SHARS) program.
- The primary purpose of the cost report is to document the provider's costs for delivering SHARS services to reconcile the provider's interim payments received for SHARS services with its actual total Medicaid allowable costs.



COST REPORT SUBMISSION REQUIREMENTS



- Be enrolled as an active (SHARS) Medicaid provider with Texas Medicaid & Healthcare Partnership
- Random Moment Time Study (RMTS) participation throughout the reporting period
- Must have billed and documented for services with dates of service that fall within the reporting period
- Attend cost report (preparer) training for the applicable reporting period
- Each participating SHARS provider/district must submit its own district specific cost report



STAIRS



User Name *

Your Password *

Forgot your password? Reset it here:

For 2012 and prior Texas Cost Report users, please click [here](#)

For questions, please contact Fairbanks Client Information Center: (877) 354-3831 or info@fairbanks.com
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- Cost reports are submitted using HHSC's web-based cost reporting application known as the State of Texas Automated Information Reporting System
- Preparer training is required to be given access to enter cost information
- [FFY 2022 Cost Report Training Schedule](#)

STANDARDS FOR AN ACCEPTABLE COST REPORT



Each cost report must:

- be completed in accordance with the cost report instructions and reimbursement methodology rules;
- be completed for the correct cost-reporting period;
- be completed using the accrual, modified accrual, or cash basis method of accounting for governmental entities;
- reconcile to the district's trial balance and general ledger accounts;
- report dollar amounts properly rounded to the nearest dollar and report statistical information to two decimal places;
- calculate all percentages used in calculations to at least two decimal places;
- have complete edit explanations with sufficient detail to explain all variances;
- be submitted in the SHARS web-based cost report system; and
- have signed, notarized/or electronically signed in accordance with HHSC's digital signature policy, original certification pages uploaded and submitted in STAIRS on or before the posted due date.



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ALLOWABLE COSTS



- Step 3 – Direct Medical Services Costs
 - Staff* salaries/wages
 - Payroll taxes
 - Benefits
 - Appendix A Items
 - Required Continuing Education
 - Direct Medical Travel
 - Assets over \$5,000 (For Depreciation)
 - Other Costs
 - Federal Funds

- Step 4 – Transportation Services Costs
 - Staff salaries/wages
 - Payroll taxes
 - Benefits
 - Required Continuing Education
 - Private Payments to Parents
 - Specially-Adapted Vehicle Assets over \$5,000 (For Depreciation)
 - Other Costs
 - Federal Funds

*Limited to the positions reported on the district's participant list. Staff costs can only be reported for the quarters the positions were reported on the district's PL, but are position specific, not person specific.



COST RECONCILIATION PROCESS



Cost are reported in total but reduced in STAIRS automatically to calculate the district's Medicaid allowable costs using the following CMS approved allocation ratios:

- Direct Medical Services Time Study Percentage
- Direct Medical Services IEP Ratio*
- Specially-Adapted Vehicles Ratio
- One-Way Trip Ratio*

Additional costs are added if the district has an indirect cost rate.

*Supporting documentation will need to be provided through the STAIRS Upload Center.



Proposed Reconciliation	
Reduce by interim payments made by TMHP during cost report period by date (NOT FINAL)	(\$405,806.24)
Total Proposed Reconciliation	(\$405,806.24)
Medicaid Allowable Amount Costs	\$3,692,872
FMAP rate	56.68%
Federal Portion of Medicaid Costs	\$2,100,505.59
1% SHARS Administrative Fee	\$21,005.06
Proposed Reconciliation (see details above)	(\$405,806.24)
Proposed Settlement Amount (NOT FINAL)	\$1,593,694.29

COST RECONCILIATION PROCESS

Once reduced by the CMS approved allocation ratios for SHARS, the district's total Medicaid allowable costs are used to calculate the district's settlement payment/recoupment.



COST REPORT CERTIFICATION FORMS



Preparer Certification Form*

- Signed by the person that prepared the cost report.
- Used to acknowledge that the cost report was prepared in accordance to all SHARS cost report rules and regulations and that the information submitted is true, accurate and complete based on district data.

Entity Certification Form*

- Certifies that expenditures reported are allocable and allowable to the State Medicaid program under Title XIX of the Social Security Act and in accordance with all procedures, instructions and guidance issued by the single state agency and in effect during the cost report year.

*Signature must be notarized.

**Form must be signed by an individual with signature authority for the conduct of the district.



SANCTIONS FOR NON-COMPLIANCE



Each SHARS provider must complete an annual cost report for all SHARS services delivered during the previous federal fiscal year covering October 1 through September 30.

Failure to file a complete and acceptable cost report by the cost report due date in accordance with all instructions and rules will result in recoupment of all interim payments received during the cost report year.



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OTHER DETAILS TO REMEMBER

REMINDER

- Preparers will not have access to cost reports until they have attended training and been added as a preparer by an entity contact.
- SHARS Cost Report Training required annually. Training sessions being offered through March 2023.
- SSA/Co-op allocation methodologies should be uploaded along with supporting documentation.
- Session notes and service logs may be requested. Be prepared to provide them.



OTHER DETAILS TO REMEMBER



REMINDER

- All SHARS cost reports that are filed are subject to audit and/or desk review by HHSC or its designee
- Extensions can be requested but are generally only approved for just cause
- Edits can be made to a submitted cost report during the 60-day correction period that begins immediately after the cost report due date



RESOURCES

Appendix A: List of Allowable Direct Medical Services Supplies and Materials

- Audiometer (calibrated annually), tympanometer
- Auditory, speech reading, speech language, and communication instructional materials
- Bandages, including adhesive (e.g., Band-Aid) and elastic, of various
- Battery testers, hearing aid instruments, and earmold cleaning materials
- Blood Glucose Meter
- BMI Calculator
- Clinical audiometer with sound field capabilities
- Cold packs
- Cotton balls
- Cotton tip applicators (swabs)
- Current standardized tests and protocols
- Dental floss
- Diapers and other incontinence supplies
- Disinfectant
- Disposable gloves (latex free)
- Disposable gowns
- Disposable Suction Unit
- Ear mold impression materials
- Electroacoustic hearing aid analyzer
- Electronic Suction Unit
- Evaluation tools (e.g., goniometers, dynamometers, cameras)
- Eye pads
- FM amplification systems or other assistive listening devices
- Gaiter
- Lamer or demonstration hearing aids
- Materials for nonstandard, informal assessment
- Materials used to assist students with range of motion
- Medicine cabinet (with lock)
- Mobility equipment (e.g., walkers, wheelchairs, scooters)
- Nebulizers
- Otoscope
- Ophthalmoscope/cyberoscope with battery
- Peak Flow Meters
- Physician's scale that has a height rod and is balanced
- Portable acoustic incontinence meter
- Portable audiometer
- Positioning equipment (e.g., wedges, bolsters, standers, adapted seating, exercise mats)
- Reflex hammer
- Sanitary pads, individually wrapped (may be used for compression)
- Scales
- Sphygmometer
- Slings
- Sound level meter
- Sound treated test booth
- Sphygmomanometer (calibrated annually) and appropriate cuff size
- Splints (assisted)
- Stethoscope
- Supplies for adapting materials and equipment (e.g., strapping, Velcro, foam, splinting supplies)
- Sural pads
- Syringes (Medication administration / insulin feeding)
- Technology devices (e.g., switches, computers, word processors)
- Test materials for central auditory processing assessment
- Test materials for screening speech and language, evaluating speech reading and evaluating auditory skills
- Tissues
- Tongue depressors
- Triangular bandage
- Vision testing machine, such as Titmus
- Visual reinforcement audiometry equipment and other instruments necessary for assessing young or difficult-to-test children
- Wheelchair

- [Appendix A](#)
- [FFY 2022 SHARS Cost Report Training Presentation](#)
- [Cost Report Instructions](#)
- [SHARS Manual](#)
- [SHARS Reimbursement Rule](#)
- [SHARS Program Rules](#)
- [TASB Training](#)



Get the latest School Health and Related Services (SHARS) news and trends!

Sign up at tasb.org/specialeducation.



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September 2020

SHARS Amidst COVID-19

All of us have been impacted by the COVID-19 pandemic in some way, shape, or form. Even the School Health and Related Services (SHARS) program has been temporarily modified to accommodate for the changes school districts have had to implement to ensure the health and safety of their students and communities. Throughout the ongoing global pandemic, we have remained in constant contact with state and federal agencies to stay informed of all the latest



SHARS Matters quarterly e-newsletter



Free Monthly School Medicaid Webinar Series

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REGISTRATION OPENS
FEBRUARY
2023

COME ONE, COME ALL!
**30TH ANNUAL
SHARS CONFERENCE**
MAY 4-5, 2023



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bit.ly/SHARS-2023

Expert help with SHARS Cost Reports

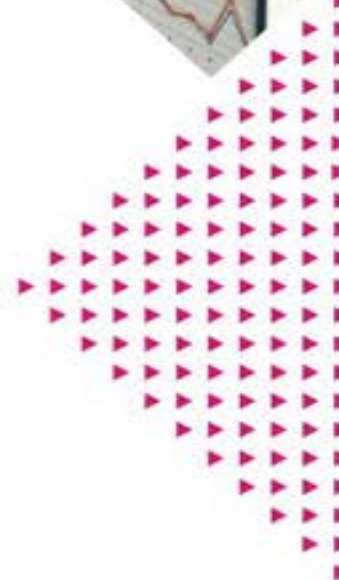
TASB Special Education Solutions™ can make SHARS — and cost reporting — simpler. Our professionals will help you prepare a cost report, stay in compliance, and maximize reimbursements to your district.

Services available to all districts. Contact us today to learn how we can help with your cost report.



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QUESTIONS??



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<https://www.tasb.org/services/special-education-solutions.aspx>



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