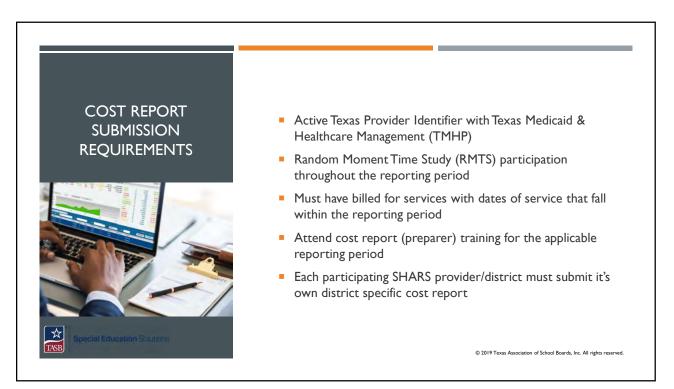
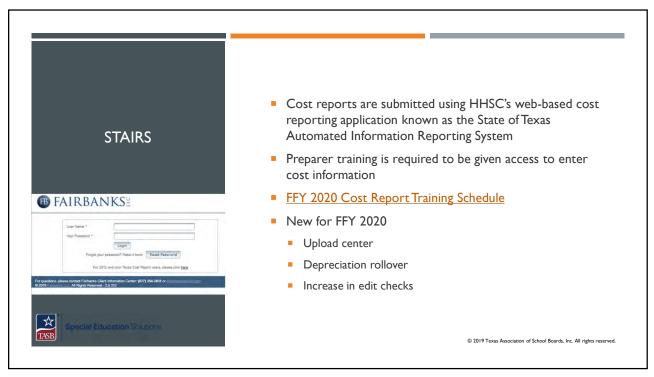
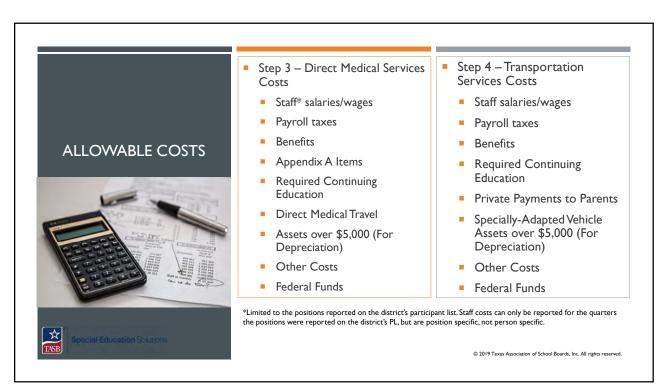


- Centers for Medicare & Medicaid Services (CMS) requires annual cost reporting, cost reconciliation, and cost settlement processes for all Medicaid services delivered by school districts that participate in Texas' School Health and Related Services (SHARS) program.
- The primary purpose of the cost 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.

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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.

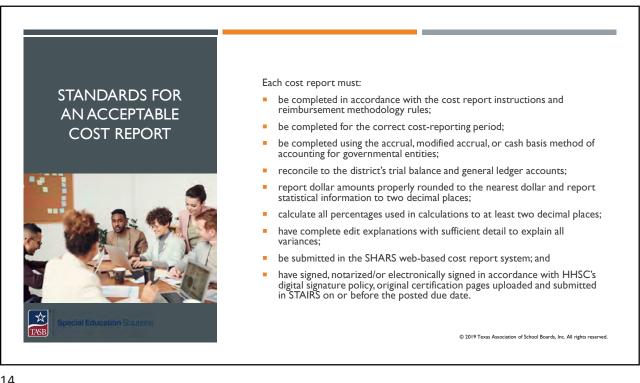
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11

TASB

Proposed Reconciliation Reduce by interim payments made by TMAP during cost report period by date (NOT FINAL) Table Thospere Reconciliation	(\$495.896.24)
	(\$495,806,24)
Medicaid Allowable Amount Cests	\$3,692,872
FMAP rate	56.88%
Federal Portion of Medicaid Costs	\$2,100,505,59
1% SHARS Administrative Fee	\$21,005.06
Proposed Reconcilation (see details above)	(5485,806,24)
Proposed Settlement Amount (NOT FINAL)	\$1,593,694,29
COST RECONCILIATION PROCESS	



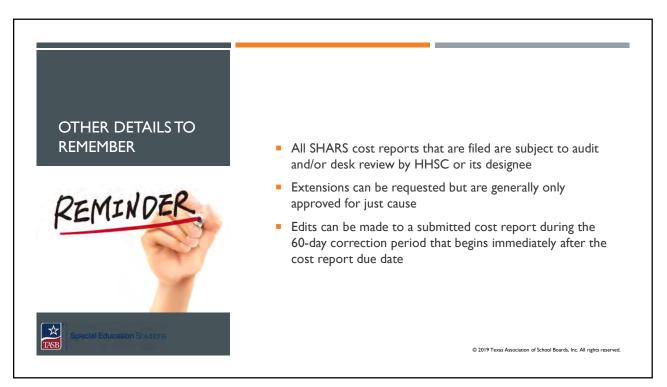


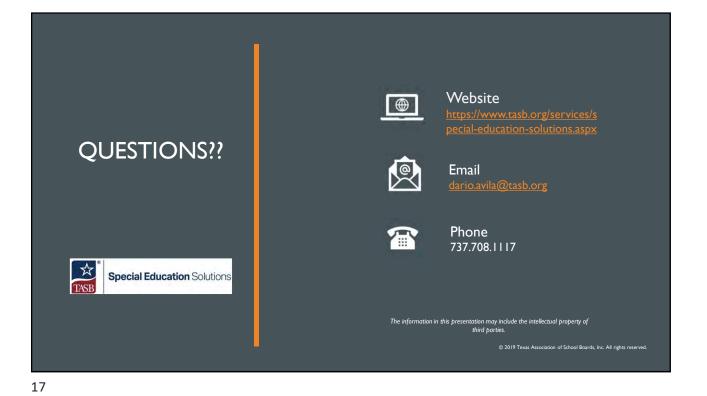


Each <u>SHARS provider must complete an annual cost report</u> for all SHARS services delivered during the previous federal fiscal year covering October I through September 30.

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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