



# ***SHARS Matters Webinar Series***

**January 2025 – Preparing Your SHARS Cost Report**

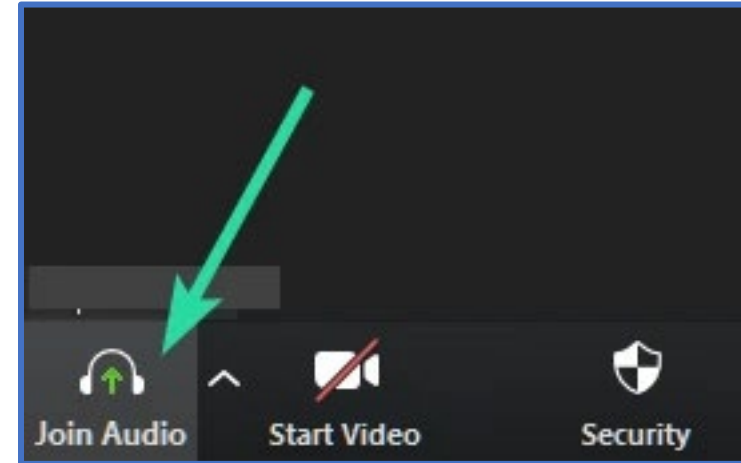
*Presented by Dario Avila, TASB School Medicaid Services*

# Housekeeping Items

*SHARS Matters* Webinar Series – January 2025

# Housekeeping Items

- Audio options
  - Phone Audio
  - Computer Audio
- Got questions?
  - Submit questions through the Zoom Chat window or by email to [shars@tasb.org](mailto:shars@tasb.org).



# Housekeeping Items

- Need SBEC Credit?
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  - *Certificate only awarded to attendees of live session*
- Download today's presentation from the Chat window



# Housekeeping Items

- Session being recorded
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September 19, 2024

1:00 PM-2:00 PM CDT

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Navigating PCS Changes: A Deep Dive into SHARS Policy Updates, Sept. 20, 2024 Session

Sept. 20, 2024

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Navigating PCS Changes: A Deep Dive into SHARS Policy Updates, Sept. 20, 2024

Sept. 20, 2024

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2024 SHARS Road Show-Katy

October 08, 2024

9:30 AM-3:30 PM CDT

**SHARS**  
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2024 SHARS Road Show-Houston

October 10, 2024

9:30 AM-3:30 PM CDT

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WEBINAR

SHARS Matters Webinar Series: Return on Investment, Oct. 2024

October 16, 2024

1:00 PM-2:00 PM CDT



# SHARS Matters Webinar Series

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*Free for eligible school districts*

***Next Session: SLP Provider Enrollment***

***Date/Time: February 19, 2025 @ 1:00 PM CT***





# TASB School Medicaid Services Team



Dario Avila



Carrie Pawloski



Dr. Karlyn Keller



Tricia Gray



Laurie Woodel



Stacie Dull



# TASB School Medicaid Services Offerings

SHARS Medicaid Billing | Medicaid Administrative Claiming

- **SMART Solutions software access**
- **Staff training, webinar access, and networking opportunities**
- **Personalized guidance and expert support including:**
  - Cost reporting
  - Audit support
  - Random Moment Time Study requirements
  - Claims processing and tracking



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# *SHARS Matters Webinar Series*

January 2025 – Preparing Your SHARS Cost Report

Presented by Dario Avila, TASB School Medicaid Services

# SHARS Cost Report Overview

- 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.

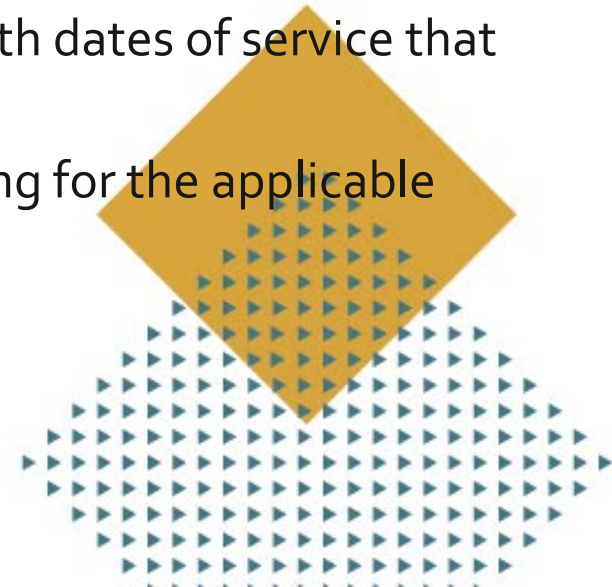


# SHARS Cost Report Overview



To be eligible to submit a cost report your district must have:

- Been enrolled as an active (SHARS) Medicaid provider with Texas Medicaid & Healthcare Partnership during the reporting period
- Participated in the program's Random Moment Time Study (RMTS) throughout the reporting period
- Billed and documented for services with dates of service that fall within the reporting period
- Attended cost report (preparer) training for the applicable reporting period



# SHARS Cost Report Overview

- 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
- Preparer access must be assigned annually
- [FFY 2024 Cost Report Training Schedule](#)

[Register for SHARS Cost Report Training](#)

A screenshot of the Fairbanks login page. At the top left is the Fairbanks logo, consisting of a blue circle with 'FB' and the word 'FAIRBANKS' in blue. Below the logo is a login form with two input fields: 'User Name' and 'Your Password', both with red asterisks. Below the password field is a 'Login' button. Below the login button is a link 'Forgot your password? Reset it here:' followed by a 'Reset Password' button. At the bottom of the form, there is a link 'For 2012 and prior Texas Cost Report users, please click here'. At the bottom of the page, there is a footer with contact information: 'For questions, please contact Fairbanks Client Information Center: (877) 354-3831 or info@fairbanksllc.com' and '© 2018 Fairbanks LLC. All Rights Reserved - 2.0.312'.

# SHARS Cost Report Overview

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.



# Step 1 – Provider Data

- Includes mostly contact information, including important contact names, addresses, phone numbers, email addresses and fax numbers
- Information will carry over from previous year's cost report
- Each section can be edited if changes are necessary



# Step 2 – General and Statistical Information

- Includes provider information as well as allocation ratios that will be used in later sections of the cost report to reduce total costs to a district's total Medicaid allowable costs
- The following sections will be auto-populated by Fairbanks/HHSC:
  - General Provider Information
  - Unrestricted Indirect Cost Rate
  - Direct Medical Services Percentage
  - Federal Medical Assistance Percentage (FMAP)
  - TMHP Paid Claims and IEP Student Count



# Step 2 – General and Statistical Information

- Direct Medical Services Individualized Education Program (IEP) Ratio
  - Numerator can only include Medicaid students with IEPs requiring direct medical service for which your district has obtained parental consent and billed and received payment for during the reporting period
- Additional cells will be activated if you select that you will be reporting Specialized Transportation Expenses, including:
  - Specialized Transportation Services IEP Student Count
  - Specialized Transportation Services One-Way Trip Ratio
  - Allocation of Shared Transportation Costs
- Numerator of the Specialized Transportation Services IEP Student Count (Ratio) must only include Medicaid students with IEPs requiring specialized transportation services for which your district has obtained parental consent
- One-Way Trip Ratio must be supported by documentation which must be uploaded to Step 2
- **NEW FOR FFY 2024!!!** [SHARS Compliance Risk Assessment Form](#) is to be uploaded in Section 2



# Step 3 – Direct Medical Services Data

## Step 3a. Direct Medical Services Payroll, Benefits, and Taxes Costs

- Report the total costs for all positions reported on participant lists during the reporting period
- Self-funded insurance costs are allowable but must be reported on a cash basis, contributions made by an employer are not allowable expenses
- If multiple people occupied a position at various points in the reporting period, report the costs in aggregate
- Other Benefit column is dedicated for any employee benefits paid by the district that are not specifically listed in Step 3a
  - Costs can be reported in aggregate here if necessary

## Step 3b. Direct Medical Services Other Cost Summary Data (Includes Appendix A less than \$5,000)

- Only allowable for cost categories reported in Step 3a
- Direct Medical Travel
  - Travel expenses should be for the provision of services to eligible students
- Required Continuing Education
  - Allowable expenditures include training and continuing education seminars, travel, and other staff costs to maintain professional licensure and/or certification
  - Not allowable for Personal Care Services providers
- [Appendix A](#) – Other Direct Medical (less than \$5,000)

# Step 3 – Direct Medical Services Data

## Step 3c. Appendix A -- Depreciation of Direct Medical Services Materials and Supplies (\$5,000 or over)

- Reserved for Appendix A items that cost \$5,000 or more per unit
- Items reported here are depreciated over the useful life of the asset
- Annual depreciation for each item is counted towards a district's other costs





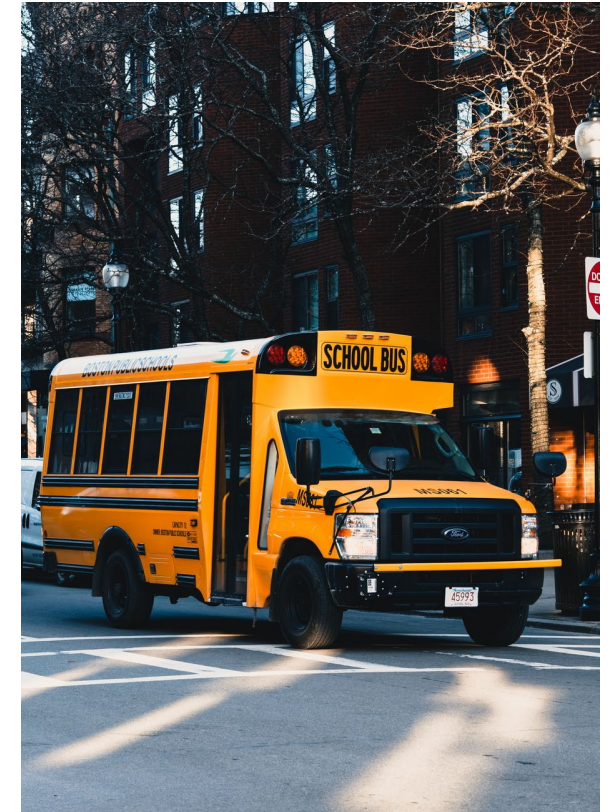
# Step 4 – Transportation Services Data

Step 4a is reserved for specialized transportation services staff including:

- Bus Drivers
- Mechanics
- Mechanic Assistants

The same costs reported for direct medical services staff in Step 3a can be reported for transportation staff in Step 4a.

- Step 4a staff are not tied to the district's participant list
- Staff must be appropriately categorized as:
  - Not only specialized trans, or
  - Only specialized trans



# Step 4 – Transportation Services Data

Step 4b. is used to document other costs including Required Continuing Education and Private Payments to Parents

- Continuing education costs are allowable to maintain licensure
- Have a copy of the district's methodology for calculating Private Payments to Parents as it may be requested in an audit

Step 4c. Worksheet C -- Other Transportation Costs

- Must be categorized as only Specialized Trans or not only Specialized Trans
- Allowable costs include:
  - Contract - Transportation Equipment
  - Lease/Rental
  - Contract - Transportation Services
  - Maintenance and Repairs
  - Fuel and Oil
  - Major Purchases Under \$5,000
  - Insurance
  - Other Detail (Costs)

# Step 4 – Transportation Services Data

## Step 4d. Depreciation -- Transportation Services (specially adapted vehicles only)

- Used to report specially adapted vehicles used to provide specialized transportation services for depreciation
- A specially adapted vehicle is one that has been physically modified (i.e., the addition of a wheelchair lift, harnesses/protective restraint devices, or child protective seating to accommodate students whose IEP includes the documented need for the special adaptation).
- Depreciation will be calculated annually and applied as an Other Cost each year until the asset has reached the end of its useful life
- Ideally the total number of assets listed will match Line Item 00.00.16 from Step 2



# Steps 5 – 9 (Online Verification and Submission)

## Steps 5 – 7

- Require Preparer to verify that the numbers reported are accurate
- Generate a Preparer Certification that must be signed and notarized
- Once Step 7 is completed, Step 8 is activated

## Steps 8 and 9

- Cost Report Certification and Claimed Expenditures forms are generated in Step 8 for printing
- Forms must be signed and notarized and then uploaded in Step 9 to finalize the cost report
- Forms must be signed by district's Chief Financial Officer (CFO), Business Officer, Superintendent, or other official that has signatory authority for the district

# SHARS Cost Report Reminders

- Cost reports due April 1<sup>st</sup>
- Supporting documentation must be uploaded to support costs reported in Steps 3a and 4a
- Trip Logs are required to support One-Way Trips reported in Step 2 and must include:
  - Name of LEA
  - Route name or number
  - Bus driver's name
  - Date of service (with day of week indicated)
  - Student marked absent if service is not provided on a school day
  - Copy of the school district's calendar (to be submitted once during the annual desk review)
  - Student's full name and Medicaid number (separate ledger detail student information required Medicaid number is not in the log)
  - Dated signature of the bus driver



# SHARS Cost Report Reminders

- Compliance Risk Assessment form is optional, but if not submitted, the district can be subject to further and more in-depth reviews of all supporting documentation.
- Each SHARS provider who is a member of a cooperative or shared services arrangement (SSA) must submit a separate SHARS cost report.
  - The fiscal agent should list coop/SSA employees as employees on the cost report, the other member districts should report them as contractors
  - Each district should only report their portion of the costs for shared coop/SSA employees
  - Allocation methodology for coops/SSAs may be requested so be prepared to provide a copy
- Prepare supporting data so that auditors will be able to quickly understand how your numbers were calculated

# SHARS Cost Report Reminders

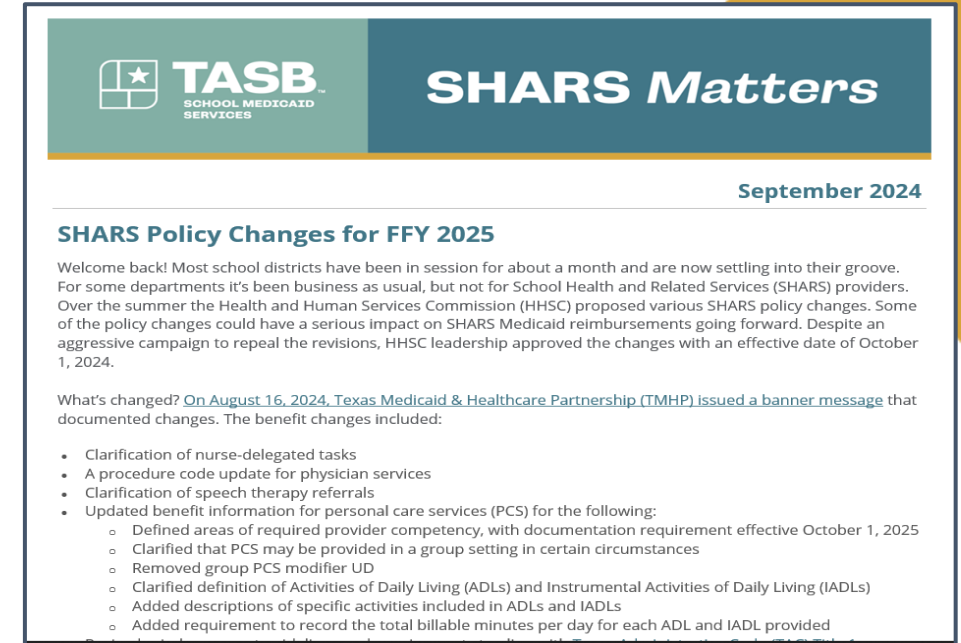
- Failure to submit a cost report by the due date will result in recoupment of all funds received for services provide during the reporting period
- Cost reports can generally not be prepared quickly, give yourself adequate time to complete yours
- Cost Report Correction Period begins immediately after due date (runs for 60 days)

# Questions / Reminders/ Contact Information

*SHARS Matters* Webinar Series – January 2025

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

Sign up for the *SHARS Matters* e-newsletter at:  
<https://signup.e2ma.net/signup/1929718/1777735/>



# Contact Information



## Website

<https://www.tasb.org/solutions-services/tasb-solutions-services-listing/tasb-smart-solutions>



## Email

[shars@tasb.org](mailto:shars@tasb.org)



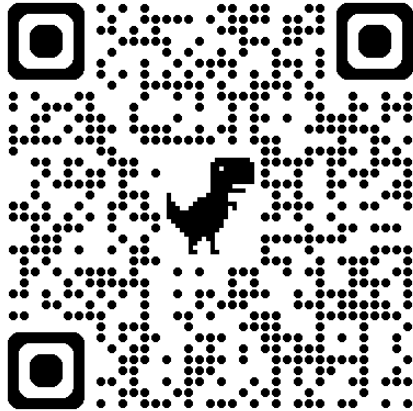
## Phone

888.630.6606





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