



Texas School Health and Related Services (SHARS) Cost Report Instructions

For assistance with the completion of the cost report, contact
SHARS Help Line
512-730-7400
ProviderFinanceSHARS@hhs.texas.gov

For assistance with tracking of the cost report, contact
512-438-2680
costinformation@hhsc.state.tx.us

For cost report preparers list information, contact
512-438-2680
costinformation@hhsc.state.tx.us

Adding Contacts or issues with your State of Texas Automated
Information Reporting System (STAIRS) Login
costinformation@hhsc.state.tx.us
(877) 354-3831
info@fairbanksllc.com

Provider Finance Department – Acute Care Services
TEXAS HEALTH AND HUMAN SERVICES COMMISSION (HHSC)
Updated January 2021



TEXAS
Health and Human
Services

DISCLAIMER

This handbook does not replace professional judgment, nor does it supersede any federal law, state law, rule, or regulation. HHSC reserves the right to change or discontinue these policies and procedures in its sole discretion within the confines of the law.

For more information, please refer to the [Texas Medicaid Provider Procedures Manual, Volume 2, Children's Services Handbook](#), Chapter 3, School Health and Related Services (SHARS).

GENERAL INFORMATION

Medicaid services provided by school districts in Texas to Medicaid-eligible students are known as School Health and Related Service (SHARS). The oversight of the SHARS program is a collaborative effort between the Texas Education Agency (TEA) and Health and Human Services Commission (HHSC). SHARS allows local school districts, including public charter schools, to obtain Medicaid reimbursement for certain health-related services documented in a student's Individualized Education Program (IEP).

Centers for Medicare & Medicaid Services (CMS) requires annual cost reporting, cost reconciliation, and cost settlement processes for all Medicaid SHARS services delivered by school districts. 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. To accomplish this task, the HHSC Provider Finance Department (PFD) utilizes a web-based system for acute care Medicaid cost reporting known as the State of Texas Automated Information Reporting System (STAIRS).

Refer to the reimbursement methodology rules for SHARS at Title 1 of the Texas Administrative Code, Part 15, Chapter 355, Subchapter J, Division 23, Rule 355.8443 and the SHARS Cost Report training materials to answer questions related to allowable and unallowable costs and to supplement these instructions. It is the responsibility of each Medicaid provider to submit accurate and complete information on the cost report, in accordance with all pertinent published HHSC cost-reporting rules and instructions. SHARS providers who are members of a cooperative or shared services arrangement must each submit a separate SHARS Cost Report.

IMPORTANT: CMS requires existing SHARS providers participate in the Random Moment Time Study (RMTS) to be eligible to bill and receive reimbursement for SHARS direct services. SHARS providers must comply with the Texas Time Study Implementation Guide for Direct Medical Services and Medicaid Administrative Claiming, which includes but is not limited to mandatory annual program contact training and certification of all RMTS participants in the district's RMTS Participant List (PL). Beginning in October, providers are required to participate in three RMTS quarters conducted in compliance with all sampling and participation requirements. The three RMTS quarters are October through December, January through March and April through June.

Existing SHARS providers that do not participate in one of the three required RMTS quarters or are RMTS non-compliant cannot be a SHARS provider for that annual cost report period and will be required to return any interim Medicaid payments received for SHARS delivered during that annual cost report period. The school district can return and participate in the SHARS program the following cost report period.

New SHARS providers may not bill or be reimbursed prior to the RMTS quarter in which they begin participating in and must participate in all future RMTS quarters.

School districts can access the Texas Time Study Implementation Guide for Direct Medical Services and Medicaid Administrative Claiming by using the link below.

<https://rad.hhs.texas.gov/time-study/time-study-independent-school-districts-isd>

State of Texas Automated Information System (STAIRS)

STAIRS is the web-based system for long-term care Medicaid cost reporting in the State of Texas.

It is very important that the preparer read these instructions carefully.

Login IDs and passwords do not change year-to-year. The provider's designated Primary Entity Contact can access STAIRS via the links given in the email notifying them of their login ID and password. If the provider is new to that cost reporting period, the provider's Primary Entity Contact should receive an e-mail with their login information. If the provider's Primary Entity Contact has not received an e-mail with their login information, they should contact costinformation@hhsc.state.tx.us.

Preparers can only access STAIRS if they are designated as the Preparer by the Primary Entity Contact and have received an e-mail notifying them of their login ID and password for STAIRS.

Cost Report Training

All Texas Health and Human Services Commission (HHSC) sponsored cost report trainings are offered via webinar. Each webinar will include both the general and program-specific content for a program.

Upon completion of the webinar, preparers will be given the appropriate credit to be qualified to submit a cost report. Attendees of a Cost Report Training webinar will not receive a certificate as HHSC Provider Finance will track training attendance internally. Additionally, there are NO Continuing Education Units (CEUs) or Continuing Professional Education (CPEs) credits for completing a cost report training webinar.

To be able to submit a cost report, a preparer must attend the Cost Report Training Webinar. Preparers without the proper training credit will not be able to access the STAIRS data entry application.

DUE DATE & EXTENSION REQUESTS

The due date for the automated cost report is on or before April 1. Extensions of the cost report due dates are limited to those requested for 'good cause'. Good cause refers to those extreme circumstances that are beyond the control of the provider and for which adequate planning and organization would not have been of any assistance. Written requests for an extension must be received at least 15 working days prior to the original due date of your cost report, allowing 10 working days for HHSC staff to review extension requests.

The extension request must clearly explain the necessity for the extension. Not being aware of the due date, inconvenience of due date, the preparer being engaged in other work, or the preparer/signer not being available to sign the cost report do not meet the criteria for good cause and are not acceptable reasons to grant an extension of the cost report due date. Upon approval, HHSC will specify the new due date.

REPORTING PERIOD

CMS policy requires the SHARS Cost Report operate on a federal fiscal year (FFY), which runs October 1 through September 30.

ANNUAL COST REPORT SUBMISSION REQUIREMENT

In accordance with Title 1 of the Texas Administrative Code, Part 15, Chapter 355, Subchapter J, Division 23, Rule 355.8443, each SHARS provider will complete an annual cost report for all SHARS eligible services delivered during the previous FFY. Each SHARS provider who is a member of a cooperative or shared services arrangement must submit a separate SHARS Cost Report.

Each provider must submit financial and statistical information via the web-based cost report system and certification forms provided by HHSC PFD. The amounts reported on the cost report must reconcile to your trial balance and general ledger accounts. It is recommended that you prepare one spreadsheet tracing the amounts from your trial balance and general ledger accounts to each line of the cost report and a second spreadsheet tracing the amounts for each line of the cost report back to your trial balance and general ledger accounts.

FAILURE TO FILE AN ACCEPTABLE COST REPORT

Failure to file a complete and acceptable cost report by the cost report due date in accordance with instructions and rules will result in a vendor hold, payment denial code, or disallowance of costs until an acceptable and complete cost report is received by HHSC.

ROUNDING MONETARY AMOUNTS

Round all monetary amounts to the nearest whole dollar (with no zeros included for "cents"), unless otherwise specifically directed. For example, \$25.49 should be rounded to \$25 and \$29.50 should be rounded to \$30. Cost reports submitted without proper rounding of monetary amounts will be returned for proper completion.

REPORTING DATA/STATISTICS

All applicable questions must be completed to allow the tracking of future changes or trends. Statistical data must be reported to two decimal places. For example, when reporting the hours paid for employees and contracted staff, 150 hours and 30 minutes should be reported as 150.50 hours and 150 hours and 20 minutes would be reported as 150.33 hours. Cost reports submitted without appropriate decimal places, as specified on the cost report form, may be returned for proper completion.

ACCOUNTING METHOD

All information submitted in the cost report must be based upon the accrual, modified accrual or cash basis method of accounting for governmental entities.

Cost reporting by providers should be consistent with the Generally Accepted Accounting Principles (GAAP), which are those principles approved by the American Institute of Certified Public Accountants (AICPA).

“PROVIDE DESCRIPTION IN EXPLANATION BOX”

When asked to, “provide description in the explanation box”, provide an itemization of the total reported in the item, including the name of each category of expense and the dollar amount applicable to each expense category. If only one expense category makes up the amount reported in the item, the description must still include both the name of the expense category and the dollar amount applicable to it. The itemization must include a clear and understandable description of the type of expense and the dollar amount for each category of expense. Do not abbreviate the name of the expense category. Do not include expense categories such as “other”, “miscellaneous”, “residual”, “allocated amount” or a non-specific expense category. If necessary, maintain in the documentation file (and properly cross-reference) an additional sheet(s) for such itemizations.

Example: Other.... (Provide description in explanation box) ...	\$2,420
Staff travel and training costs	\$2,023
Staff continuing education costs for licensure	\$ 397

STANDARDS FOR AN ACCEPTABLE COST REPORT

Each submitted cost report must:

1. be completed in accordance with the cost report instructions and reimbursement methodology rules;
2. be completed for the correct cost-reporting period (i.e., the portion of FFY during which the provider delivered Medicaid services under the SHARS program);
3. be completed under the accrual, modified accrual or cash basis method of accounting for governmental entities;
4. reconciled to your trial balance and general ledger accounts
5. report dollar amounts properly rounded to the nearest dollar and report statistical information to two decimal places;

6. calculate all percentage in calculations to *at least* two decimal places;
7. have complete edit explanations with sufficient detail to explain all variances;
8. be submitted in the STAIRS web-based cost report system; and
9. have signed and notarized, or digitally signed, the original certification pages submitted to and received by HHSC on or before posted due dates.

RETURN OF UNNACCEPTABLE COST REPORTS

Cost reports that are not in compliance with the above standards will be returned/rejected. The provider will be required to ensure proper completion and resubmission. Failure to resubmit a cost report completed in accordance with all applicable rules and instructions in a timely manner, will result in the placement of a vendor hold or disallowance of cost until the requested information is received by HHSC.

AMENDED COST REPORT

Provider-initiated amendments and/or adjustments to a closed cost report must be requested in writing. To make a correction to a cost report:

- Scan and send a written district-initiated correction request to ProviderFinanceSHARS@hhs.texas.gov
- Correction requests must be on district letterhead, dated and signed by the Financial Contact.
- Correction requests must be notarized.
- Requests should include:
 - District Name
 - District NPI and TPI
 - Year of the cost report in need of correction
 - Brief description of the issue/correction
 - Length of time needed to complete the revisions

ALLOWABLE AND UNALLOWABLE COSTS

Only adequately documented, reasonable and necessary allowable program costs incurred or accrued during the cost-reporting period are to be included in the cost report. These costs must be reported in accordance with this program's published reimbursement methodology. Costs are allowable to the extent that they are incurred to support services provided pursuant to an IEP by a Medicaid qualified provider.

COST REPORT CERTIFICATION

Providers must certify the accuracy of the cost report submitted to HHSC. Providers may be liable for civil and/or criminal penalties if the cost report is not completed according to HHSC requirements or if the information is misrepresented and/or falsified. Before signing the certification pages, carefully read the certification statements to ensure that the signers have complied with the cost-reporting requirements.

DIRECT COSTING

Direct costing must be used unless otherwise stated in these instructions. Direct costing means that costs incurred for the benefit, or directly attributable to, a specific service must be charged directly to that

service. Costs related to each direct medical service must be direct costed. For example, all supplies/materials and other direct costs must relate directly to the specific service and cannot be allocated. Employee payroll taxes and benefits/insurance costs must be direct costed to the individual employee and cannot be allocated. The only costs that can be allocated are specialized transportation services costs.

COST ALLOCATION METHODS

Cost is allocated using CMS approved statistics to facilitate the identification of costs associated with Medicaid. There are four key allocation methods used in the cost report: (1) an allocation method to identify the cost of medical services irrespective of payer and administrative cost; (2) a method for allocating direct medical services costs to the Texas Medicaid program; (3) a method for allocating transportation costs that cannot be direct costed to specialized transportation services; and (4) a method for allocating specialized transportation based on the one-way trip ratio.

- The first allocation method is the direct services time study percentage, which reports the amount of time related to all medical services and Medicaid administrative claiming. HHSC furnishes this number to providers based on a statewide time study.
- The second allocation method is the Direct Medical Services IEP Ratio, which reports the Medicaid covered students with medical IEPs to all students with medical IEPs. Medical IEPs refers to students with IEPs that document the need for a direct medical service. Direct Medical Services IEP Ratio = (The total number of Medicaid students with IEPs requiring medical services) / (The total number of students with IEPs requiring medical services).
- The third allocation method used in the cost report is for transportation costs that cannot be direct costed to specialized transportation services, e.g., fuel, insurance, and/or bus mechanic costs. It is referred to as the Specially-Adapted Vehicles Ratio. If costs cannot be direct costed to specialized transportation services, it is acceptable to allocate the costs to specialized transportation service based on calculating (the number of specialized transportation vehicles) / (the total number of transportation vehicles).
- The fourth allocation method, the One-Way Trip Ratio, is the ratio of one-way specialized transportation trips provided on a day when medical services pursuant to an IEP were provided divided by the total number of one-way specialized transportation trips. One-way Trip Ratio = (total one-way trips for Medicaid students with IEPs requiring specialized transportation services) / (total one-way trips for all students with IEPs requiring specialized transportation services).

RECORDKEEPING

Providers must maintain records that are accurate and sufficiently detailed to substantiate the legal, financial, and statistical information reported on the cost report. These records must demonstrate the necessity, reasonableness, and relationship of the costs (e.g., personnel, supplies and services) to the provision of services. These records include, but are not limited to, all accounting ledgers, journals, invoices, purchase orders, vouchers, canceled checks, timecards, payrolls, mileage logs, flight logs, loan documents, insurance policies, asset records, inventory records, organizational charts, time studies,

functional job descriptions, verification of credentials work papers used in the preparation of the cost report, trial balances, and cost allocation spreadsheets.

HHSC requires that the provider maintain cost report work papers for a *minimum* period of seven years or until audited whichever is longer following the end of each cost-reporting period.

Adequate documentation is often not maintained by providers to support costs associated with seminars/conferences and out-of-state travel. Adequate documentation for seminars/conferences includes, at a minimum, a program brochure describing the seminar or a conference program with a description of the workshop attended. The documentation must provide a description clearly demonstrating that the seminar or workshop provided training pertaining to client care-related services or quality assurance.

FAILURE TO MAINTAIN RECORDS

Failure to maintain records in a format compliant with HHSC requirements and that will support the information submitted on the cost report may result in the cost report being returned as unacceptable or the cost being removed as unallowable from the cost report.

ACCESS TO RECORDS

Each provider or its designated agent(s) must allow access to all records necessary to verify information submitted on the cost report. This requirement includes records pertaining to related-party transactions and other activities in which the provider is engaged. Failure to provide upon request or to allow inspection of pertinent records by HHSC may result in the return of the cost report as unacceptable or placement of a vendor hold until access is provided.

RELATED PARTY TRANSACTIONS

Each provider or its designated agent(s) must report all related party transactions at “true costs” on the cost report.

CRRU AUDIT AND HHSC DESK REVIEW

The Cost Report Review Unit (CRRU) audits the SHARS Cost Reports submitted via the web-based cost reporting system. Audits and desk reviews ensure all financial and statistical information submitted on the cost report conforms to all applicable rules and instructions. Cost reports not completed according to appropriate rules and instructions are considered unacceptable cost reports.

Field audits may be performed on select cost reports. If issues arise during a desk review, a field audit may be scheduled to ensure the fiscal integrity of the program. Field audits are conducted in a manner consistent with Generally Accepted Auditing Standards (GAAS), which are included in Government Auditing Standards: Standards for Audit of Governmental Organizations, Programs, Activities, and Functions. These standards are approved by the American Institute of Certified Public Accountants (AICPA) and are issued by the Comptroller General of the United States.

NOTIFICATION OF EXCLUSIONS AND ADJUSTMENTS

HHSC will stay in communication with the district during the audit and/or desk review. HHSC will notify the district via email of any exclusions and/or adjustments to line items of the cost report. The notification is sent within 15 working days after the cost report is finalized. HHSC furnishes providers with written reports of the results of field audits.

REVIEWS OF EXCLUSIONS AND ADJUSTMENTS

A provider that disagrees with adjustments made during an audit review, desk review or field audit must write the Director of HHSC Provider Finance within 30 days of the date of the notification of exclusions or adjustments to request an informal review. Requests for informal review received after 30 days from the date of the notification of exclusions and adjustments will not be accepted. For additional information regarding the submission of an informal review request, please review Title 1 of the Texas Administrative Code, Part 15, Chapter 355, Subchapter A, Rule 355.110.

Texas Health and Human Services Commission
4900 N Lamar Blvd MC H-400
Austin, TX 78751-2316

SHARED SERVICES ARRANGEMENT (SSA) / COOPERATIVE (CO-OP)

Providers who are members of a cooperative or shared services arrangement must each submit a separate SHARS cost report. Each district must have a district-specific Random Moment Time Study (RMTS) participant list (PL) that includes, "contracted staff" employed by the fiscal agent and district employees for which costs will be claimed. If you belong to an SSA/Co-op, your costs should only reflect your district specific costs in delivering services. Failure to maintain a complete district-specific PL limits the allowable costs that a district can claim on their SHARS cost report.

SSA/Co-op employees are to be recorded in the cost report as employees by the SSA/Co-op fiscal agent. If these individuals provide services at the other member districts of the SSA/Co-op, the member districts should record their portion of the costs as contractor costs. Any worker that only works for a district should be reported as an employee on the district's cost report. Allocation methodologies should appropriately reflect the level of direct service costs associated with the students enrolled in each district.

COMMON COST REPORTING ERRORS

The following is a list of some of the more common errors found on the cost reports. These errors, as well as others, can be avoided by carefully following the cost report instructions and reimbursement methodology concerning allowable and unallowable expenses. There are edits in STAIRS that will prompt providers if any of these errors occur.

1. Items are left blank that require an entry; for example, no hours reported for an employee type for which salaries are reported.
2. "Yes" or "No" boxes are not completed
3. Monetary amounts are not rounded to whole numbers.
4. Detail not provided for items requiring "Provide detailed description in explanation box."
5. Math errors.
6. Negative numbers are reported.
7. Combining of costs that should be separately reported; for example, the salary costs incurred for therapists and therapist assistants are all reported on the same line.
8. Incorrectly categorized costs, for example, the salaries and wages for therapy assistants are reported in the category for "Therapist" when it should be in "Therapist Assistant."
9. Transfer errors, for example, amounts reported on Schedule A for depreciation do not match the amounts reported on the depreciation expense line items.
10. Hours billed, the total hours billed for each cost category (employee or contractor) should not exceed 2080 hours per year (40 hours per week for 52 weeks). Exceeding that amount will require justification and supporting documentation.

COMMON ERRORS REGARDING UNALLOWABLE COSTS

1. Expenses reported for activities not related to the services.
2. Personal expenses reported for items such as meals, travel expenses not related to employee business travel, and personal use of company cellular phone.
3. Expensing capital expenditures (rather than properly depreciating them) for items such as specialized transportation service vehicles.
4. Payroll taxes for Federal Insurance Contributions Act (FICA) and Medicare are not equal to 7.65% of the total reported salaries and no reconciliation explanation is provided for any salaries more than FICA and Medicare limit or tax deferred benefit plans. (Source: <https://www.ssa.gov/oact/progdata/taxRates.html>)
5. Depreciation costs overstated because of
 - a. Preparer did not use straight-line method and
 - b. Useful lives being assigned to assets that are shorter than those required for cost reporting purposes.

DEFINITIONS

NOTE: For terms not defined in this section, refer to the SPECIFIC INSTRUCTIONS section.

ALLOCATION	Method of distributing costs on a prorated basis. For more information, see COST ALLOCATION METHODS in the General Instructions section.
ALLOWABLE COSTS	Identified as expenses that are reasonable and necessary to provide care to clients and are consistent with federal and state laws and regulations. For more information, see ALLOWABLE AND UNALLOWABLE COSTS in the General Instructions section.
CONTRACTED STAFF	Personnel for whom the provider is not responsible for the payment of payroll taxes (such as FICA, FUTA and TUCA). Contracted staff refers to those persons performing functions routinely performed by employees. Contracted staff does not include consultants, however, it includes temporary substitutes and contract labor. Contracted staff also includes staff members employed by the fiscal agent of a SSA or Co-Op that provide services to SSA or Co-Op member districts.
DEPRECIATION EXPENSE	The periodic reduction of the value of an asset over its useful life or the recovery of the asset cost over the useful life of the asset. For additional information, see SPECIFIC INSTRUCTIONS for Schedule A.
DIRECT COST	Allowable expenses incurred by the provider specifically designed to provide services for this program. Direct costs include direct care salary-related costs (i.e., salaries, payroll taxes, employee benefits and worker's compensation costs) and direct care other costs (i.e., supplies/materials, staff travel/training, staff continuing education for licensure etc.). See definition for DIRECT COSTING and the GENERAL INSTRUCTIONS for DIRECT COSTING. Direct cost must exclude medical costs that support administrative and/or educational activities.
DIRECT MEDICAL SERVICES	Includes counseling services, psychological services (including assessments), physician services, audiology, physical therapy, occupational therapy, speech-language pathology services, nursing services and personal care services.
EMPLOYEE BENEFITS	Includes employer-paid health, life or disability insurance premiums or employer-paid child day care for children of employees paid as employee

EMPLOYEE BENEFITS (Cont.)	<p>benefits on behalf of your staff. Self-insurance paid claims should be properly direct costed and reported as employee benefits. Workers' compensation costs should also be reported as employee benefits.</p> <p>Workers' compensation costs refer to expenses associated with employee on the job injuries. Cost must be reported with amounts accrued for premiums, modifiers and surcharges. Costs must be reported net of any refunds and discounts received or settlements paid during the same cost-reporting period. The premiums are accrued while the refunds, discounts, or settlements are reported on a cash basis. Self-insurance is a means whereby a provider undertakes the risk to protect itself against anticipated liabilities by providing funds in an amount equivalent to liquidating those liabilities. Self-insurance can also mean uninsured. Contributions to self-insurance funds that do not represent payments based on current liabilities are unallowable costs.</p>
INDIRECT COST	<p>Indirect cost for school-based services is derived by applying the provider specific unrestricted indirect cost rate (UICR). This rate is made available to each provider by TEA. TEA is the cognizant agency for indirect costs. The provider specific UICR is reported on the cost report, and each district must verify the accuracy of its provider specific UICR.</p>
IEP	<p>Individualized Education Program</p>
NET EXPENSES	<p>Gross expenses less any federal funds, purchase discounts or returns and purchase allowances.</p>
NOT ONLY SPECIALIZED TRANSPORTATION	<p>Reflects transportation employees/contractors whose servicing and/or driving duties float between Specially Adapted Vehicles and regular transportation vehicles.</p>
ONLY SPECIALIZED TRANSPORTATION	<p>Reflects transportation employees/contractors whose primary transportation duties are to service and/or drive a Specially Adapted Vehicle.</p>
PROVIDER	<p>The school district or charter school that has a Medicaid enrollment agreement for providing services under the Texas Medicaid SHARS Program.</p>
PURCHASE DISCOUNTS	<p>Discounts such as reductions in purchase prices resulting from prompt payment or quantity purchases, including trade, quantity and cash</p>

PURCHASE DISCOUNTS (Cont.)	discounts. Trade discounts result from the type of purchaser the contracted provider is (i.e., consumer, retailer or wholesaler). Quantity discounts result from quantity purchasing. Cash discounts are reductions in purchase prices resulting from prompt payment. Reported costs must be reduced by these discounts prior to reporting the costs on the cost report.
PURCHASE RETURNS AND ALLOWANCES	Reductions in expenses resulting from returned merchandise or merchandise that is damaged, lost or incorrectly billed. Reported expenses must be reduced by these returns and allowances prior to reporting the costs on the cost report.
REIMBURSEMENT METHODOLOGY	Rules (Title 1 of the Texas Administrative Code, Part 15, Chapter 355, Subchapter J, Division 23, Rule 355.8443) by which HHSC determines SHARS interim rates for the allowable SHARS services.
SPECIALLY ADAPTED VEHICLE	A vehicle that has been physically modified (i.e., addition of a wheelchair lift, addition of harnesses/protective restraint devices, or addition of child protective seating to accommodate students whose IEP includes the documented need for the special adaption).
VENDOR HOLD	HHSC may withhold payments from providers in certain specific situations. A vendor hold warning letter will be sent to the school district prior to the placement of vendor hold on the providers' payments.
WORKERS' COMPENSATION COSTS	For cost reporting purposes, the actual costs paid by the provider during the reporting period related to employee on-the-job injuries (i.e., commercial insurance premiums or the medical bills paid on behalf of an injured employee) are allowable expenses.

GENERAL SYSTEM NAVIGATION

Add Record – Used to add lines to the current category. It may be used to add an initial entry to the category or to add Allocation detail to an initial entry. If more lines are needed than initially appear, enter the information for the initially appearing lines, Save, and click Add Record again for more lines.

Edit Record – Check the box beside the record to be edited before clicking this box. This will allow the user to change any specifics previously added to this record.

Delete Record – Check the box beside the record to be deleted before clicking this box. This will delete the selected record.

Save – Used to save the current data. Will save the information in the current location and allow additional Add, Edit or Delete actions.

Save and Return – Saves the current data and returns to the prior level screen.

Cancel – Cancels all unsaved information on the current screen and returns user to the prior level screen.

Stop Signs – A stop sign appears when an action needs to be taken by the preparer in order to either continue or before finalizing the cost report. They will variously tell the preparer that an action must be taken prior to being able to save information in the current screen, that an edit must be responded to before the report can be finalized, or that a required piece of information is needed on the current screen.

SPECIFIC INSTRUCTIONS

IN ORDER TO PROPERLY COMPLETE THE COST RPEORT, THE PREPARER SHOULD:

1. Read these instructions;
2. Read the Reimbursement Methodology Rules for SHARS at Title 1 of the Texas Administrative Code, Part 15, Chapter 355, Subchapter J, Division 23, Rule 355.8443;
3. Have attended and successfully completed a SHARS Cost Report training, provided by HHSC;
4. Create a comprehensive reconciliation worksheet to serve as a crosswalk between your accounting records and the cost report and vice versa; and
5. Create worksheets to explain adjustments to year-end balances due to the application of cost-reporting rules and instructions

To access the Reimbursement Methodology Rules, please visit the HHSC Provider Finance website at <https://rad.hhs.texas.gov/acute-care/school-health-and-related-services-shars> or contact the SHARS Help Line.

USER INTERFACE AND DASHBOARD

Entity List

Dashboard Cost Reporting Manage

[Reference Materials](#)

John Smith

[Edit My Info](#)

Director

123 Main St.
Austin, TX

Phone: 123456789

Your Roles

- 100006001 - NF
- 100006002 - NF

General Reference Material

- [Helpful Information for Contacts and Preparers](#)
- [How to Import Depreciable Assets Instructions](#)
- [STAIRS - Managing Contacts - Procedures](#)
- [Uploading File Instructions](#)
- [2015 STAIRS General Announcement](#)

Important Information

01/15/2014 For 2012 and prior Texas Cost Report users, please [click here](#)

Important Upcoming Dates

Upcoming Training Dates

- [Register for Cost Report Training \(excluding MEI\)](#)
- [Register for MEI Cost Report Training](#)

Program Specific Reference Material

- [Program Specific Reference Materials](#)

The initial screen a STAIRS user will see upon logging into the system is the Dashboard. From there the user can see and edit their personal contact information, to include e-mail, address and telephone and fax numbers. This Dashboard page includes important information messages and listings of important dates and upcoming training opportunities. Training registration can be accessed from this page.

By clicking on “Manage” to the right on the top bar, the user can, depending on his or her permissions, add a contact, attach a person to a role or assign a preparer. Refer to the STAIRS – Managing Contacts – Procedures document in the General Reference Material section at the bottom of the STAIRS screen.

Entity List

Dashboard **Cost Reporting** Manage

Manage Contacts **Upload Center**

[Add a new contact](#) [Add Preparer](#) [Reference Materials](#)

Pan Mintonzzz
[Edit My Info](#) [Add Role](#)

HHSC Admin Account

Pamela Minton@hhsc.state.tx.us
898 test
Austin, TX 79421

Phone: 123456789

Your Roles

- 100001001 - CPC
Entity Contact (Primary)
- 100001002 - CPC
Entity Contact (Primary)
- 100001003 - CPC
Entity Contact (Primary)
- 100003001 - MEI
Entity Contact (Primary)
- 100003002 - MEI
Entity Contact (Primary)

Rate Analysis Test

Preparer Test Account	Roles	Actions
Pamela Minton@hhsc.state.tx.us For State Use Only Austin, TX 78758 Phone: 123456789	<ul style="list-style-type: none">100001001 - CPC100001002 - CPC100001003 - CPC100003001 - MEI100003002 - MEI100003003 - MEI100004001 - RC100004002 - RC100004003 - RC100005001 - DAHS100005002 - DAHS100005003 - DAHS100006001 - NF	<ul style="list-style-type: none">Manage Preparer PermissionsAdd Non-Preparer Role

Financial Contact

General Information

First Name:
Last Name:
Job Title:
Entity Name:
Email:
Phone (123-456-7890): Phone Extension:
Fax (123-456-7890): Fax Extension: No Fax Number

Mailing Address

Street 1:
Street 2:
City:
State:
Zip (Plus 4 Optional): -

General Reference Materials

- [Reference Materials List](#)
- [Asset Import Instructions](#)
- [Helpful Information for Contacts and Preparers](#)
- [Managing Contacts Processing Procedures](#)
- [Uploading File Instructions](#)

MISC/CMO Reference Materials

- [View References](#)

For questions, please contact Factaris LLC Client Information Center: (877) 354-3831 or edu@factarisllc.com

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The Upload Center is also located under “Manage”. Refer to the Upload File Instructions in the General Reference Materials section on the STAIRS screen.

Entity List

Dashboard **Cost Reporting** Manage

Manage Contacts Upload Center

Upload File Delete File Add File Type Edit

Combined Entity Name	Year	Component Code for Certification	File ID	Date	File Name	Description	File Type	Associated Reports
ZZZ RAD MEI	2018		292129	03/07/2019	TEST.docx		24 RCC Revenue Offset (24 RCC Schedule D)	100003001-MEI - ZZZ RAD MEI
ZZZ RAD 24RCC	2018		290124	02/01/2019	100007-2018-test.txt	Test file	Upload Center Virtual File	100007001-24RCC - ZZZ RAD 24RCC 100007002-24RCC - ZZZ RAD 24RCC 100007003-24RCC - ZZZ RAD 24RCC 100007004-24RCC - ZZZ RAD 24RCC 100007005-24RCC - ZZZ RAD 24RCC
ZZZ RAD CPC	2018		290119	02/01/2019	100001-2018-test.txt	Test file	Upload Center Virtual File	100001001-CPC - ZZZ RAD CPC 100001002-CPC - ZZZ RAD CPC 100001003-CPC - ZZZ RAD CPC

Once the user is in the system, they can click on “Cost Reporting” on the top bar. If the user has access permission for only a single component code and program, then there will only be one option to click on the initial Cost Reporting page. If the user has access permission for more than one component code and/or program, then the user will need to choose the component code and report in which he or she wishes to work.

Entity List

Dashboard **Cost Reporting** Manage

Print Reference Materials Upload Center Help

To work on 2011 and 2012 cost reports click [here](#).

Entity Name	Year	Type	Code	Site Type	Status	Steps Completed
ZZZ RAD MEI	2018	MEI	100003001	ECl - 53202C7062 ID - 53302C7063 MH - 53102C7061	⊖	Be on 03/14/2019
ZZZ RAD MEI	2018	MEI	100003002	ECl - 53502C7065	⊖	Be on 03/14/2019
ZZZ RAD MEI	2018	MEI	100003003	ID - 53402C7064 MH - 53102C7061	⊖	Be on 03/14/2019

GENERAL AND STATISTICAL INFORMATION

SHARS PROVIDER DATA - Step 1

1. Combined Entity Identification

The screenshot displays a web interface for 'SHARS PROVIDER DATA - Step 1'. It features four main sections for identification, each with a 'Get Information' link and a 'Save' button:

- Combined Entity Identification:** Fields for Phone, Fax, Email Address, and Mailing Address.
- Entity Contact Identification:** Fields for Name, Job Title, Entity Name, Email, Phone, Fax, and Mailing Address.
- Financial Contact:** Fields for Name, Job Title, Entity Name, Email, Phone, Fax, and Mailing Address.
- Report Preparer Identification:** Fields for Name, Job Title, Entity Name, Email, Phone, Fax, and Mailing Address.

At the bottom, there is a section for 'Location of Accounting Records that Support this Report' with a 'Get Information' link and a 'Save' button. The interface includes navigation buttons for 'Save', 'Go to next Page', and 'Cancel'.

Combined Entity Identification

In this section the provider may update telephone, e-mail and address information for the combined entity. If this is a single provider entity with no combined entities, this will be the information for the contracted provider as well.

Entity Contact Identification

In this section, the provider may update the information of the contact person. The contact person must be an employee of the controlling entity, parent company, sole member, governmental body, or related-party management company (i.e., the entire related organization) who is designated on the Entity Contact Certification. The contact person should be able to answer questions about the contents of the provider's cost report.

Financial Contact

A primary contact may designate a Financial Contact. This person can review the cost report but may not make entries into the system. Each provider must complete the requested information regarding the business manager or financial director for the school district. The business manager or financial director should be able to answer questions about the contents of your cost report that arise during the cost report edit process and the desk review or field audit process.

Report Preparer Identification

In accordance with 1 TAC §355.102(d), it is the responsibility of each provider to ensure that each cost report preparer who signs the Cost Report Methodology Certification completes the required HHSC-sponsored cost report training.

The STAIRS cost reporting application will identify whether the person designated as a preparer has completed the required training. Only a preparer who has received credit for one of the cost report trainings (detailed in the next paragraph) from HHSC for both the General and the Program Specific training will be able to complete a cost report in STAIRS. A list of preparers who have completed the

training may be accessed through the Rate Analysis website (see the Website section of the Instructions) by scrolling down to the “Training Information” heading and checking on “View Cost Report Training Information”, then “Preparer List.”

Preparers must complete cost report training for every program for which a cost report is submitted. Such training is required every other year for the odd-year cost report for the preparer to be qualified to complete both that odd-year cost report and the following even-year cost report.

Cost report preparers may be employees of the provider or persons who have been contracted by the provider for cost report preparation. NO EXEMPTIONS from the cost report training requirements will be granted.

Location of Accounting Records that Support this Report

Enter the address where the provider's accounting records and supporting documentation used to prepare the cost report are maintained. This should be the address at which a field audit of these records can be conducted. These records do not refer solely to the work papers used by the provider's CPA or other outside cost report preparer. All working papers used in the preparation of the cost report must be maintained in accordance with 1 TAC 355.105(b)(2)(ii). (See also the Recordkeeping section of the General Instructions.)

SHARS GENERAL AND STATISTICAL INFORMATION - Step 2

General Provider Information

The district's 9-Digit Texas Provider Identifier (TPI), 10 Digit-National Provider Number (NPI) and County District Number (CDN) are auto-populated for the district using data entered in Step1. If any of these fields are incorrect, please contact Fairbanks Client Information Center at (888) 321-1225 or info@fairbanksllc.com.

Texas County Codes

Texas county codes are listed on the last page of these instructions. **Be sure to use the listing on the last page of these instructions and NOT the codes used for reporting to the Texas Workforce Commission.** This information will be provided on the cost report and providers are requested to verify the accuracy of this information.

Texas County Code in Which District is Located - Report the 3-digit county code for the Texas county in which the provider is located.

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 cost report are located.

Reporting Period Beginning and Ending Dates

In accordance with Title 1 of the Texas Administrative Code, Part 15, Chapter 355, Subchapter J, Division 23, Rule 8443, each SHARS provider will complete an annual cost report for all SHARS services delivered during the previous federal fiscal year covering October 1 through September 30. If your cost reporting period does not consist of a full year, report the beginning and ending dates for your reporting period and provide an explanation, in the edit explanation box, explaining why it is less than 12 months.

Unrestricted Indirect Cost Rate (UICR)

Verify the accuracy of the TEA-calculated UICRs for the cost-reporting period reported on the cost report.

Direct Medical Services Percentage Derived from Approved Time Study

This amount will be provided by HHSC.

Federal Medical Assistance Percentage (FMAP)

This amount will be provided by HHSC.

Direct Medical Services Individualized Education Plan (IEP) Ratio

The IEP Ratio is used in the calculation of Medicaid-allowable costs for direct medical services.

Total Medicaid IEP Students

Report the unduplicated count of IEPs for Medicaid-eligible students that require one or more direct medical services covered under the Medicaid SHARS program during the cost-reporting period.

Total IEP Students

Report the unduplicated count of all IEPs for all students (Medicaid and non-Medicaid) that require one or more direct medical service covered under the Medicaid SHARS program during the cost-reporting period.

Reminder: Per [TAC RULE §355.8443](#), providers are required to account for the total number of Medicaid students with IEPs requiring direct medical services as well as the total number of students with IEPs requiring direct medical services. If a district does not track the total number of those students, the entire IEP ratio entered in the annual cost report will be disallowed.

Intent to Enter Specialized Transportation Expenses

Preparers must answer whether the district intends to report Specialized Transportation Expenses. Answering "Yes" enables additional fields. Answering "No" prevents the district from reporting any Specialized Transportation Expenses in the cost report.

Specialized Transportation for IEP Students One-Way Trip Ratio

Transportation services are available to Medicaid-eligible recipients under the age of 21 years, who are eligible for Early and Periodic Screening, Diagnosis and Treatment (EPSDT) services and for whom the services are medically necessary.

Total number of one-way trips for Medicaid students with IEPs requiring specialized transportation services

Report the total number of specialized transportation one-way trips during the cost-reporting period. Medicaid reimburses based on one-way trips on days when medical services were delivered pursuant to an IEP.

Total number of one-way trips for students with IEPs requiring specialized transportation

Report the total number of specialized transportation one-way trips during the cost-reporting period for all students (Medicaid and non-Medicaid) whose IEPs require specialized transportation services.

Requirements for Transportation Logs

Documentation of each one-way trip provided must be maintained by the school district (e.g., trip log). Trip logs must be maintained daily to record one-way specialized transportation trips. This documentation must also include the number of one-way trips per day and the time for each trip (can be indicated using AM/PM).

At a minimum, the transportation log should include:

- The SHARS provider name (i.e., school district name)
- First Name and Last Name of each student for each trip, along with each student's ID
- One log per vehicle, indicating the route name/number [with documentation maintained somewhere that describes each route/trip as to the start and stop locations]
- Method for identifying the number of one-way trips per day (e.g., AM and PM trips) [with documentation maintained somewhere that describes the times for each trip] -- Remember that the number of one-way specialized transportation trips must be counted for calculating the one-way trip ratio for allocating specialized transportation costs to the Medicaid program.
- Method for personal care services (PCS) provider, transportation aide, bus monitor, or assistant to verify own attendance for each trip and include a place for this person to sign and date the form.
- Method for driver to verify own attendance for each trip and include a place for this person to sign and date the form.
- Method for nurse to verify own attendance for each trip and include a place for this person to sign and date the form.
- The log can be maintained per day and for several days, with applicable dates noted on the log.
- Mileage needs to be maintained somewhere but not on the log.

The transportation log can be every day, weekly, monthly --- just not annually. For daily transportation logs, the bus driver must sign and date the log.

Any nurse, PCS attendant, etc. that provided a service during the bus ride or transportation service can verify his/her own attendance and the services they provided for each trip by initialing the transportation log on the day of the service. The finalized log (log can be every day, weekly, monthly --- just not annually) needs to be signed by the bus driver and the people that initialed their attendance on the bus that provided a service (PCS attendant, nurse, etc.).

For more information, refer to the SHARS section of the current TMPPM.

Allocation of Shared Transportation Costs

This allocation method used in the cost report is for transportation costs that cannot be direct costed to specialized transportation services, e.g., fuel, insurance, and/or bus mechanic costs. It is referred to as the Specially-Adapted Vehicles Ratio.

Total Number of Specially-Adapted Vehicles

Report the total number of vehicles that meet the requirements of a specially-adapted vehicle used by the district to provide transportation services to students.

Total Number of Vehicles

Report the total number of vehicles used by the district to provide transportation services to students.

Cooperative Information

Preparers must answer these two questions to help facilitate the agency's review processes. The first asks the preparer to identify who submitted SHARS billings on behalf of the district during the reporting period. If "Contractor/Vendor" is selected the preparer will be required to identify the contractor/vendor.

The second asks if the district was a member of a cooperative or shared services arrangement during the reporting period. If the preparer answers "Yes", he or she will be asked to identify the cooperative or shared services arrangement.

DIRECT MEDICAL SERVICES

Direct medical services include the following services:

- Audiology and Hearing, including evaluations and therapy sessions
- Physician Services
- Occupational Therapy, including evaluations and therapy sessions
- Physical Therapy, including evaluations and therapy sessions
- Psychological Services, including assessments and therapy sessions
- Speech and Language Services, including evaluations and therapy sessions
- Nursing Services, including routine medication administrative services
- Counseling Services
- Personal Care Services

A description of the services and personnel that may deliver the services are found in the [Texas Medicaid Provider Procedures Manual, Volume 2, Children's Services Handbook](#) , Chapter 3, School Health and Related Services (SHARS).

DIRECT MEDICAL SERVICES

The screenshot shows the STAIRS (State of Texas Automated Information Reporting System) interface. At the top, it says 'STATE OF TEXAS AUTOMATED INFORMATION REPORTING SYSTEM (STAIRS)' and 'Welcome, HRSC RAD (L298M)'. Below that, it says 'ZZZ SHARS TEST'. There are tabs for 'Dashboard', 'Cost Reporting', and 'Manage'. The main heading is '2019 - Cost Report: 262626 - SHARS -- ZZZ SHARS TEST'. A message states 'Your 2019 Cost Report is NOT completed.' There are links for 'Cost', 'View Cost Report Data', 'Reference Materials', 'Upload Center', and 'Help'. Under 'Cost Reporting Steps for 262626 - SHARS', there are three items: '1. SHARS Provider Data view', '2. General and Statistical Information view', and '1. Detailed Explanations for Cost Report Edits'. Under 'FINANCIAL REPORTING INFORMATION', there are two items: '3. Direct Medical Services Data view' (circled in red) and '4. Transportation Services Data view'. Each item includes a 'Last Verified by Role Analysis Test on' timestamp.

In the Cost Report, click “view” to be taken to the Direct Medical Services portion (Section 3).

IMPORTANT:

Employee Benefits Health Insurance Cost:

SHARS districts are required to report the actual cost incurred by the provider for health insurance costs. School districts with less than 500 employees are required to participate in the statewide health coverage program established in 2002. The plan is administered at the state level as a self-funded plan where the state maintains a trust fund for the funds and pays all claims to providers. The district pays a non-refundable premium to the state for all employees participating in the plan. These insurance premiums should be reported as a cost to the SHARS district in providing health coverage even though it may not be an actual cost to the state. The district is paying a fixed non-recoverable cost to the state for health coverage. District self-funded workers' compensation plans cannot be claimed as a cost in the SHARS Cost Report because the district controls the contribution and the trust fund.

STAFF EXPENSES

Paid Hours (Section 3.a.)

Report total paid hours for all services employed or contracted by you that delivered any direct medical services to Medicaid and/or non-Medicaid clients. Report total paid hours using two decimal places, even if the two decimal places are 00's. Include overtime, travel time, documentation time, training time, staff meeting time, paid vacation time, and paid sick leave time relating to the salaries and wages reported. If an employee or contracted staff only provides supervisory services and does not deliver any direct medical services to all clients, that person's paid hours and costs should not be reported on the cost report.

Salaries & Wages (Section 3.a.)

Report salaries and wages for all services employed by you and for whom you were required to make FICA contributions during the quarters the employees were included on the district's participant list. Salaries and wages include overtime, cash bonuses, and any cash incentives paid from which payroll taxes are (or should be) deducted. If an employee or contracted staff only provides supervisory services and does not deliver any direct medical services at all to clients, that person's paid hours and costs should not be reported on the cost report.

Contracted Compensation (Section 3.a.)

Report compensation paid for all services contracted by the qualified provider for the hours he/she provided direct medical services to the district's Medicaid and/or non-Medicaid clients during the quarters the contractor was included on the district's participant list. If an employee or contracted staff only provides supervisory services and does not deliver any direct medical services at all to clients, that person's paid hours and costs should not be reported on the cost report.

Employee Benefits (Section 3.a.)

Report the direct-costed employer-paid health, life or disability insurance premiums or employer-paid child day care for children of employees paid as employee benefits on behalf of your staff during the quarters they were reported on the district's participant list. Self-insurance paid claims should be properly direct costed and reported as employee benefits, as well as workers' compensation costs. See "DEFINITIONS" for additional information regarding workers' compensation costs.

In the explanation box, make sure to provide a sufficient description of each type of benefits/insurance and the associated costs for each.

Employee Retirement Contribution (Section 3.a.)

Report the direct-costed employer retirement contributions for the employees during the quarters the employees were included on the district's RMTS PL and whose salaries and wages are reported above.

Employer FICA Payroll Taxes (Section 3.a.)

Report the direct-costed employer-paid Medicare contributions for the employees during the quarters the employees were included in the district's RMTS PL and whose salaries and wages are reported above.

Employer Medicare Payroll Taxes (Section 3.a.)

Report the direct costed employer-paid Medicare contributions for the employees during the quarters the employees were included in the district's RMTS PL and whose salaries and wages are reported above.

Staff Unemployment Payroll Taxes (Section 3.a.)

Report the direct costed employer-paid Texas Unemployment Compensation Act (TUCA) contributions for the employees whose salaries and wages are reported above for the quarters the employees were reported on the district's participant list. If you are not required to pay quarterly taxes to the Texas Workforce Commission (TWC) for unemployment, you need to submit documentation from TWC that you are a Reimbursing Employer (TWC Form C-66R (0891) "Notice of Maximum Potential Charge - Reimbursing Employer" or copy of a quarterly TWC report or notification letter from TWC) or that you are exempt from the payment of unemployment coverage. If you are a Reimbursing Employer, your payments for employees during the quarters the employee was included in the district's RMTS PL and whose salaries are reported above should be reported as "Unemployment Compensation (Reimbursing Employer)".

Federal Unemployment Payroll Taxes (Section 3.a.)

Report the direct costed employer-paid Federal Unemployment Taxes Act (FUTA) contributions for the employees during the quarters the employees were included in the district's RMTS PL and whose salaries and wages are reported above.

Unemployment Compensation/Reimbursing Employer (Section 3.a.)

See also "State Unemployment Payroll Taxes." If you are a Reimbursing Employer, submit the above requested documentation from TWC and report the actual amount of unemployment compensation paid for any employee during the quarters the employee was included in the district's RMTS PL and whose salaries and wages are reported above.

DIRECT MEDICAL OTHER

Supplies & Materials (Section 3.b.)

Report direct costed supplies and materials related to all services.

Do not report supplies and materials that support administrative services such as copier services and copy paper and copier supplies.

In the Explanation Box, give a description of each type of other direct medical costs and the dollar amount for each.

Other Direct Costs for all Direct Medical Services are listed in Appendix A (Section 3.b.)

Appendix A is an all-inclusive list of Medicaid-allowable costs for direct medical services. **The list provided in Appendix A includes the only approved materials and supplies.** Any request for additional items not included will require CMS approval.

Staff travel costs to provide direct medical services to recipient (i.e., travel between medical services sites/campuses). Allowable staff travel expenditures include mileage reimbursements, gasoline/oil allowances/reimbursements, cab fare, bus fare, hotel, and other travel reimbursements paid to staff. Overnight travel expenditures should be infrequent. Do not include client transportation costs.

Direct medical services depreciation (See Schedule A-1 for details).

Direct medical services requiring continuing education are allowable for professional staff for licensure and/or certification required to perform direct medical services. Allowable expenditures include training and continuing education seminars, travel and other staff cost to maintain professional licensure and/or certification.

Please note: *PCS providers are not required to maintain licensure or certification to perform direct medical services under the SHARS program, therefore education and/or training costs for these staff are not allowable for reimbursement.* Allowable staff travel expenditures include mileage reimbursements, gasoline/oil allowances/reimbursements, cab fare, bus fare, hotel, air fare and other travel reimbursements paid to staff.

Education and/or training costs are not allowable for staff pursuing licensure and/or certification as a new profession. For example, education and training cost for a teacher's aide to become a certified home health aide are not allowable.

REDUCTIONS

Staff Costs Reduction for Federal Funds and Grants (Section 3.b.)

This amount transfers from Worksheet B and includes federal funding for any costs reported for all services, except for Medicaid Administrative Claiming (MAC) federal funding for these services. Costs are not reduced by MAC funding as the, "Time Study - Activity Percentage for SHARS" covers the reduction of costs from MAC funding. An example of federal funding to be reported as a reduction to costs is funding through the Individuals with Disabilities Education Act (IDEA). Federal IDEA funding that will reduce costs includes both the actual IDEA payments and the state/local funds used as maintenance of effort (MOE) funding required for the IDEA payments. If any federal funding that will reduce costs requires a percentage match, the state/local funds used for the match must also be reduced.

Other (Section 3.b.)

Other funding by which costs are reduced would include recovery of costs. For example, if an insurance claim were filed and the insurance company made a payment to the provider, that payment would be considered the recovery of costs and should be reported as a reduction to costs.

REIMBURSABLE COST CALCULATION

This section is automated and requires no entry from providers.

Staff Expenses

Paid Hours (Section 4.a.)

Report total paid hours for all bus drivers, mechanics, and mechanic assistants employed or contracted by you that delivered any specialized transportation services to Medicaid and/or non-Medicaid clients. Report total paid hours using two decimal places, even if the two decimal places are 00's. Include overtime, travel time, documentation time, training time, staff meeting time, paid vacation time and paid sick leave time relating to the salaries and wages reported. If you are not able to direct cost paid hours, you may allocate the paid hours based on the percentage of specialized transportation vehicles to total transportation vehicles. Note: any cost category with hours exceeding 2080 per year (40 hours per week for 52 weeks) will require an explanation and supporting documentation.

Salaries & Wages (Section 4.a.)

Report salaries and wages for all bus drivers, mechanics and mechanic assistants employed by the district that delivered any specialized transportation services to Medicaid and/or non-Medicaid clients for whom you are required to make FICA contributions. Salaries and wages include overtime, cash bonuses and any cash incentives paid from which payroll taxes are (and should be) deducted. If you are not able to direct cost salaries and wages, you may allocate the salaries and wages based on the percentage of specialized transportation vehicles to total transportation vehicles.

Contracted Compensation (Section 4.a.)

Report compensation paid for all bus drivers, mechanics and mechanic assistants contracted by you who delivered any specialized transportation services to Medicaid and/or non-Medicaid clients. If you are not able to direct cost contracted compensation, you may allocate the contracted compensation based on the percentage of specialized transportation vehicles to total transportation vehicles.

Employee Benefits (Section 4.a.)

Report the direct costed employer-paid health, life or disability insurance premiums, or employer-paid child day care for children of employees paid as employee benefits on behalf of employees whose salaries and wages are reported above. Self-insurance paid claims should be properly direct costed and reported as employee benefits, as well as workers' compensation costs. See "DEFINITIONS" section for additional information on workers' compensation costs.

In the Explanation Box, give a description of each type of benefits/insurance and the associated cost for each.

Employer Retirement Contribution (Section 4.a.)

Report the direct costed employer retirement contributions for employees whose salaries and wages are reported above.

Employer FICA Payroll Taxes (Section 4.a.)

Report the direct costed employer-paid FICA contributions for the employees whose salaries and wages are reported above.

Employer Medicare Payroll Taxes (Section 4.a.)

Report the direct costed employer-paid Medicare contributions for the employees whose salaries and wages are reported above.

State Unemployment Payroll Taxes (Section 4.a.)

Report the direct costed employer-paid Texas Unemployment Compensation Act (TUCA) contributions for the employees whose salaries and wages are reported above. If you are not required to pay quarterly taxes to the Texas Workforce Commission (TWC) for unemployment, you need to submit documentation from TWC that you are a Reimbursing Employer (TWC Form C66-R (0891) "Notice of Maximum Potential Charge - Reimbursing Employer" or a copy of a quarterly TWC report or notification letter from TWC) or that you are exempt from the payment of unemployment coverage. If you are a Reimbursing Employer, your payments for employees whose salaries are reported above should be reported as "Unemployment Compensation (Reimbursing Employer)".

Federal Unemployment Payroll Taxes (Section 4.a.)

Report the direct costed employer-paid Federal Unemployment Taxes Act (FUTA) contributions for the employees whose salaries and wages are reported above.

Unemployment Compensation [Reimbursing Employer] (Section 4.a.)

See also "State Unemployment Payroll Taxes." If you are a Reimbursing Employer, submit the above requested documentation from TWC and report the actual amount of unemployment compensation paid for any employee whose salaries and wages are reported above.

Other Direct Costs

Lease/Rental - Transportation Equipment (Section 4.c.)

Report the lease/rental costs of specialized transportation equipment as indicated. Attach a copy of applicable lease agreements. If a vehicle lease includes both specialized transportation equipment and non-specialized transportation equipment, you may allocate the costs based on the number of leased specialized transportation equipment items divided by the total number of leased transportation equipment items.

Insurance - Transportation Equipment (Section 4.c.)

Report the cost for insurance premiums for specialized transportation vehicles. Costs should be reported with amounts accrued for premiums, modifiers and surcharges and net of any refunds and discounts already received or settlements paid during the same cost reporting. If you are not able to direct cost these insurance costs you may allocate them based on the number of specialized transportation vehicles divided by the total number of total transportation vehicles.

Maintenance & Repairs - Transportation Equipment (Section 4.c.)

Report repairs and maintenance including non-depreciable tune-ups, oil changes, cleaning, licenses, inspections and replacement of parts due to normal wear and tear (such as tires, brakes, shocks and exhaust components) for specialized transportation vehicles. Report maintenance supplies related to specialized transportation vehicles. Major vehicle repairs (such as engine and transmission overhaul and replacement) costing \$5,000 or more must be depreciated and reported as "Depreciation Transportation Equipment." If you are not able to direct cost maintenance and repair costs, you may allocate them based on the number of specialized transportation vehicles divided by the total number of transportation vehicles.

Fuel and Oil - Transportation Equipment (Section 4.c.)

Report gasoline, diesel, and other fuel and oil costs for specialized transportation vehicles. If you are not able to direct cost fuel and oil costs you may allocate them based on the number of specialized transportation vehicles divided by the total number of transportation vehicles.

Contract - Transportation Services (Section 4.c.)

Report costs of contracted specialized transportation services. If you are not able to direct cost contracted specialized transportation services costs you may allocate them based on the number of specialized transportation vehicles divided by the total number of transportation vehicles.

Contract - Transportation Services Equipment (Section 4.c.)

Report costs of contracted specialized transportation services equipment. If you are not able to direct cost contracted specialized transportation service equipment costs, you may allocate them based on the number of specialized transportation vehicles divided by the total number of transportation vehicles.

Purchases under \$5,000 (Section 4.c.)

Report non-depreciable equipment purchases required to maintain and repair specialized transportation equipment as purchases under \$5,000. If you are not able to direct cost these purchases, you may allocate them based on the number of specialized transportation vehicles divided by the total number of transportation vehicles.

Private Payments to Parents (Section 4.c.)

Report any payments made to parents for specialized transportation one-way trips.

Other (Section 4.d.)

Report direct costed supplies and materials related to specialized transportation services, such as purchases directly related to specialized transportation bus drivers, mechanics and mechanic assistants, including any software and costs to maintain staff licensure/certification.

Depreciation - Transportation Equipment (From Schedule A)

Transfer the amount reported on Schedule A

Reductions

Staff Costs Reduction for Federal Funds and Grants

This amount transfers from **Section 4.b.** and includes federal funding for any of the costs reported for specialized transportation services, except for MAC federal funding for these services. Specialized transportation services costs are not reduced by MAC funding. An example of federal funding to be reported as a reduction to costs is funding through the Individuals with Disabilities Act (IDEA).

Other

Other funding by which costs are reduced would include recovery of costs. For example, if an insurance claim were filed and the insurance company made a payment to the provider, that payment would be considered the recovery of costs and should be reported as a reduction to costs.

CERTIFICATION PAGES

Certification pages must contain original signatures and original notary stamps/seals or be signed electronically. If these pages are not properly completed, the cost report will not be processed until the provider makes the necessary corrections.

Preparer Verification Summary

After all items for the cost report have been completed, the report is ready for verification. The summary verification screen shows the Direct Medical Services, Transportation Services, the Total SHARS, and the Reimbursable Cost Calculations.

5. Preparer Verification Summary

[Back To Adjustor](#) [View Cost Report Steps](#) [View This Step](#)

Key: Adjusted Flagged Cleared

Direct Medical Services

Cost Category	Employee Salary	Other Costs	Federal Funds and Other Reductions	Net Direct Costs (less reductions & Federal Funds)	Indirect Costs	Net Direct Costs plus Indirect Costs	Application of Direct Medical Percentage	Application of IEP Ratio	Medicaid Allowable Costs
Calculations	(A)	(B)	(C)	(D) A + B - C	(E) D * UICR %	(F) D + E	(G) F * Direct Medical %	(H) G * IEP Ratio	
Audiology & Hearing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Counseling Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Nursing Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Occupational Therapy (OT)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Personal Care Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Physical Therapy (PT)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Physician Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Psychological Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Speech and Language Services (SLP)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Transportation Services

Cost Category	Employee Salary	Other Costs	Federal Funds and Other Reductions	Net Direct Costs (less reductions & Federal Funds)	Indirect Costs	Net Direct Costs plus Indirect Costs	Application of Specifically Adapted Vehicles Percentage	Application of One-Way Trip Ratio	Medicaid Allowable Costs
Calculations	(A)	(B)	(C)	(D) A + B - C	(E) D * UICR %	(F) D + E	(G) F * Specifically Adapted Vehicles Ratio	(H) G * One-Way Trip Ratio	
Transportation Services (only Specialized Trans)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transportation Services (not only Specialized Trans)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Total SHARS

Cost Category	Employee Salary	Other Costs	Federal Funds and Other Reductions	Net Direct Costs (less reductions & Federal Funds)	Indirect Costs	Net Direct Costs plus Indirect Costs	Application of Direct Medical Percentage/Specially Adapted Vehicles Percentage	Application of IEP Ratio/One-Way Trip Ratio	Medicaid Allowable Costs
Grand Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Unrestricted Indirect Cost Rate Average for your district is 0%
 Direct Medical Percentage is 0%
 IEP Ratio for your district is 0%
 One-Way Trip Ratio for your district is 0%
 1 Specially Adapted Vehicle Ratio applied (0%)
 2 Specially Adapted Vehicle Ratio not applied

Once the preparer has determined that everything is entered correctly, the report can be verified. The preparer will check the box beside the phrase “I verify that the information entered is correct.” Then click the Verify box at the bottom.

Preparer Methodology Certification

This page must be signed by the person identified in Step 1 of this cost report as Preparer. This person must be the individual who prepared the cost report or who has primary responsibility for the preparation of the cost report for the provider. Signing as Preparer carries the responsibility for an accurate and complete cost 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 cost 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 cost report.

Ultimate responsibility for the accuracy of the cost report lies with the school district.

If more than one person prepared the cost report, an executed Preparer Certification page (with original signature and original notary stamp/seal or signed electronically) may be submitted by each preparer. All persons signing the methodology certification must have attended the required cost report training.

10. Preparer Certification

AS PREPARER OF THIS COST REPORT, I HEREBY CERTIFY THAT:

- I have completed the state-sponsored cost report training for this cost report.
- I have read the note below, the cover letter and all the instructions applicable to this cost report.
- I have read the Cost Determination Process Rules (excluding 24-RCC), program rules, and reimbursement methodology applicable to this cost report, which define allowable and unallowable costs and provide guidance in proper cost reporting.
- I have reviewed the prior year's cost report audit adjustments, if any, and have made the necessary revisions to this period's cost report.
- To the best of my knowledge and belief, this cost report is true, correct and complete, and was prepared in accordance with the Cost Determination Process Rules (excluding 24 RCC), program rules, reimbursement methodology and all the instructions applicable to this cost report.
- This cost report was prepared from the books and records of the contracted provider and/or its controlling entity.

Note: This PREPARER CERTIFICATION must be signed by the individual who prepared the cost report or who has the primary responsibility for the preparation of the cost report. If more than one person prepared the cost report, an executed PREPARER CERTIFICATION may be submitted by each preparer. Misrepresentation or falsification of any information contained in this cost report may be punishable by fine and/or imprisonment.

The Preparer Certification must be uploaded by the Preparer, using his/her own login information.

PREPARER IDENTIFICATION

Name of Contracted Provider:

Printed/Typed Name of Signer: Title of Signer:

SIGNATURE OF PREPARER

DATE

Subscribed and sworn before me, a Notary public on the

____ of _____, _____
Day Month Year

Notary Signature

Notary Public, State of

Commission Expires

Return

Upload Preparer Certification

The Preparer Certification must be approved by the Preparer, using his/her own login information.

Upload Preparer Certification:

Cost Report Certification

This page must be completed and signed by an individual legally responsible for the conduct of the provider such as the authorized agent and/or school district representative, including Chief Financial Officer, Business Officer, Superintendent or other official. The responsible party's signature must be notarized.

Claimed Expenditures

Much of this page is auto-populated by the web-based cost reporting system, including the total computable expenditures. Total computable expenditures are those expenditures submitted to the Texas HHSC for State Fiscal Year SHARS direct Medicaid services and must equal the combined totals for each service prior to reductions and reimbursable cost calculation. The form must be completed and signed by the authorized agent and/or representative of the provider, i.e. the Chief Financial Officer, Business Officer, Superintendent or other official legally responsible for the conduct of the provider. Verify all pre-populated data before completing the form.

SCHEDULE A-1: DEPRECIATION - DIRECT MEDICAL SERVICES

Depreciation is the periodic reduction of the value of an asset over its useful life or the recovery of the asset's cost over the useful life of the asset. (Please note this is not market value).

Allowable depreciation expenses for direct medical services includes only pure straight-line depreciation. No accelerated or additional first year depreciation is allowable. Any single item purchased during the cost reporting period costing less than \$5,000 must be expensed and reported accordingly. Please note that this cost report should not include administrative expenses.

Required detail must be provided for each depreciable asset and each depreciable asset must be assigned a correct estimated useful life.

It is acceptable to submit a detailed depreciation printout and cross-reference it to Schedule A, if the following requirements are met: 1) the attachment must list each item individually, 2) the attachment must list items by proper classification, month/year placed in service, years of useful life, the historical cost, prior period accumulated depreciation and the depreciation for the reporting period.

Completion of Columns A - F

Column A (Description of Asset)

Describe each individual asset. Do not combine items under generic descriptions such as "various", "additions" or "equipment". Do not combine items by year purchased (i.e. "2013 buses, "2015 buses" etc.). Be specific in providing the description of each depreciable item. Submit and properly cross-reference additional pages if necessary.

Column B (Month/Year Places in Service)

Enter the month and year the asset was placed into service. Do not enter "various".

Column C (Years of Useful Life)

Enter the estimated useful life of the asset. HHSC requires the following estimated useful lives to be used at a minimum:

Audiometer	10 years
Cameras	5 years
Dynamometer, hand	10 years
Nebulizer	10 years
Ophthalmoscope	10 years
Otoscope	7 years
Physician's Scale that has a Height Rod and is Balanced	10 years

Scale	10 years
Sphygmomanometer	10 years
Stethoscope	5 years
Technology Devices (e.g., switches, computers, word processors)	5 years
Wheelchair	5 years

All Other Assets

Minimum useful lives must be consistent with "Estimated Useful Lives of Depreciable Hospital Assets", published by the American Hospital Association (AHA) (Item Number - 061189). Copies of this publication may be obtained by visiting the AHA Online Store at www.ahaonlinestore.com or by contacting AHA Member and Customer Services Department. Phone: 800-242-2626, E-mail storeservice@aha.org.

Column D (Historical Cost)

Enter the cost of acquiring the asset and preparing it for use. Do not include goodwill. For buildings, do not include the cost of the land (land is not a depreciable item).

Column E (Prior Period Accumulated Depreciation)

Enter the total amount of straight-line depreciation from prior reporting periods.

Column F (Depreciation for the Reporting Period)

The allowable amount of depreciation for the reporting period is calculated by dividing the Depreciation Basis (Column D) by the years of useful life (Column C) if the asset was in service for the entire reporting period. The allowable amount of depreciation will be less if, during the reporting period, the asset became fully depreciated or the asset was placed into or taken out of service. Fully depreciated means that the total accumulated depreciation (Columns E + F) for the asset is equivalent to the depreciation basis (Column F). For cost-reporting purposes, the provider is to claim a full month of depreciation for the month the asset was placed into service, no matter what day of the month it occurred. Conversely, the provider is not to claim depreciation for the month the asset was taken out of service, no matter what day of the month it occurred. For example, if you purchased a depreciable item in December, you would claim ten months of depreciation on your cost report for that item (December through September). If you sold an item in March, you would claim six months of depreciation for that item (October through March).

SCHEDULE A-2 DEPRECIATION - SPECIALIZED TRANSPORTATION SERVICES

Allowable depreciation expense for specialized transportation services includes only pure straight-line depreciation. No accelerated or additional first-year depreciation is allowable. Any single item purchased during the cost-reporting period costing less than \$5,000 must be expensed and reported accordingly. Depreciation for depreciable items can be calculated using Schedule A and then transferred to the appropriate line item of the cost report. Please note that this cost report should not include administrative expenses.

Required detail must be provided for each depreciable asset (i.e. specialized transportation vehicle or equipment) and each depreciable asset must be assigned a correct estimated useful life.

Minimum useful lives must be consistent with "Estimated Useful Lives of Depreciable Hospital Asset", published by the American Hospital Association (AHA) (Item Number - 061189). Copies of this publication may be obtained by visiting the AHA Online Store at www.ahaonlinestore.com or by contacting AHA Member and Customer Services Department. Phone 800-242-2626 or E-mail storeservice@aha.org.

Follow the instructions for Schedule A-1, with the following changes:

Column C (Years of Useful Life)

Enter the estimated useful life of the asset. HHSC requires the following estimated useful lives to be used at a minimum:

Light Trucks & Vans	5 years
Buses	7 years
Cars and Minivans	3 years
Wheelchair Lift	5 years
Vehicle air conditioning	5 years
Harnesses/Seat Belts/Child Protective Seating	5 years

WORKSHEET B: PAYROLL AND BENEFITS

The provider is required to maintain the requested employee information, payroll and benefits, and federal funding reduction information for each individual employee and contracted staff delivering covered services during the reporting period. Report the requested information by type of service provided (i.e., audiology & hearing services). All records are required to be kept for seven years.

WORKSHEET C: SPECIALIZED TRANSPORTATION COST FOR IEP STUDENTS

The provider is required to maintain the requested employee information, payroll and benefits and federal funding reduction information for bus drivers and mechanics. Other transportation costs include: lease/rental, insurance, maintenance and repairs, fuel and oil, major purchases under \$5,000, contracted transportation services and equipment and other transportation costs. All records are required to be kept for seven years.

The cost allocation method is the ratio for one-way specialized transportation trips provided on a day when medical services pursuant to an IEP were provided divided by the total number of one-way specialized transportation trips. One-way trip ratio = (total one-way trips for Medicaid students with IEPs requiring specialized transportation services) / (total one-way trips for all students with IEPs requiring specialized transportation services).

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-Aids) and elastic, of various
- Battery testers, hearing aid stethoscopes, 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
- Gauze
- Loaner 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
- Otoscope/ophthalmoscope with battery
- Peak Flow Meters
- Physician's scale that has a height rod and is balanced
- Portable acoustic immittance 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
- Scoliometer
- Slings
- Sound-level meter
- Sound-treated test booth
- Sphygmomanometer (calibrated annually) and appropriate cuff sizes
- Splints (assorted)
- Stethoscope
- Supplies for adapting materials and equipment (e.g., strapping, Velcro, foam, splinting supplies)
- Surgi-pads
- Syringes (Medication administration / bolus 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

STATE OF TEXAS COUNTY CODES

<u>County Name/Code</u>	<u>County Name/Code</u>	<u>County Name/Code</u>	<u>County Name/Code</u>	<u>County Name/Code</u>
Anderson 1	Crockett 53	Hays 105	Mason 157	Shackelford 209
Andrews 2	Crosby 54	Hemphill 106	Matagorda 158	Shelby 210
Angelina 3	Culberson 55	Henderson 107	Maverick 159	Sherman 211
Aransas 4	Dalia 56	Hidalgo 108	McCulloch 160	Smith 212
Archer 5	Dallas 57	Hill 109	McLennan 161	Somervell 213
Armstrong 6	Dawson 58	Hockley 110	McMullen 162	Starr 214
Atascosa 7	Deaf Smith 59	Hood 111	Medina 163	Stephens 215
Austin 8	Delta 60	Hopkins 112	Menard 164	Sterling 216
Bailey 9	Denton 61	Houston 113	Midland 165	Stonewall 217
Bandera 10	DeWitt 62	Howard 114	Milam 166	Sutton 218
Bastrop 11	Dickens 63	Hudspeth 115	Mills 167	Swisher 219
Baylor 12	Dimmit 64	Hunt 116	Mitchell 168	Tarrant 220
Bee 13	Donley 65	Hutchinson 117	Montague 169	Taylor 221
Bell 14	Duval 66	Irion 118	Montgomery 170	Terrell 222
Bexar 15	Eastland 67	Jack 119	Moore 171	Terry 223
Blanco 16	Ector 68	Jackson 120	Morris 172	Throckmorton 224
Borden 17	Edwards 69	Jasper 121	Motley 173	Titus 225
Bosque 18	Ellis 70	Jeff Davis 122	Nacogdoches 174	Tom Green 226
Bowie 19	El Paso 71	Jefferson 123	Navarro 175	Travis 227
Brazoria 20	Erath 72	Jim Hogg 124	Newton 176	Trinity 228
Brazos 21	Falls 73	Jim Wells 125	Nolan 177	Tyler 229
Brewster 22	Fannin 74	Johnson 126	Nueces 178	Upshur 230
Briscoe 23	Fayette 75	Jones 127	Ochiltree 179	Upton 231
Brooks 24	Fisher 76	Karnes 128	Oldham 180	Uvalde 232
Brown 25	Floyd 77	Kaufman 129	Orange 181	Val Verde 233
Burleson 26	Foard 78	Kendall 130	Palo Pinto 182	Van Zandt 234
Burnet 27	Fort Bend 79	Kenedy 131	Panola 183	Victoria 235
Caldwell 28	Franklin 80	Kent 132	Parker 184	Walker 236
Calhoun 29	Freestone 81	Kerr 133	Parmer 185	Waller 237
Callahan 30	Frio 82	Kimble 134	Pecos 186	Ward 238
Cameron 31	Gaines 83	King 135	Polk 187	Washington 239
Carp 32	Galveston 84	Kinney 136	Potter 188	Webb 240
Carson 33	Garza 85	Kleberg 137	Presidio 189	Wharton 241
Cass 34	Gillespie 86	Knox 138	Rains 190	Wheeler 242
Castro 35	Glasscock 87	Lamar 139	Randall 191	Wichita 243
Chambers 36	Goliad 88	Lamb 140	Reagan 192	Wilbarger 244
Cherokee 37	Gonzales 89	Lampasas 141	Real 193	Wilacy 245
Childress 38	Gray 90	LaSalle 142	Red River 194	Williamson 246
Clay 39	Grayson 91	Lavaca 143	Reeves 195	Wilson 247
Cochran 40	Gregg 92	Lee 144	Refugio 196	Winkler 248
Coke 41	Grimes 93	Leon 145	Roberts 197	Wise 249
Coleman 42	Guadalupe 94	Liberty 146	Robertson 198	Wood 250
Collin 43	Hale 95	Limestone 147	Rockwall 199	Yoakum 251
Collinsworth 44	Hall 96	Lipscomb 148	Runnels 200	Young 252
Colorado 45	Hamilton 97	Live Oak 149	Rusk 201	Zapata 253
Comal 46	Hansford 98	Llano 150	Sabine 202	Zavala 254
Comanche 47	Hardeman 99	Loving 151	San Augustine 203	
Concho 48	Hardin 100	Lubbock 152	San Jacinto 204	
Cooke 49	Harris 101	Lynn 153	San Patricio 205	
Coryell 50	Harrison 102	Madison 154	San Saba 206	
Cottle 51	Hartley 103	Marion 155	Schleicher 207	
Crane 52	Haskell 104	Martin 156	Scurry 208	