

EMERGENCY MEDICAL TRANSPORTATION SERVICES COST REPORT

1. DEFINITIONS

Adjustment - Entry to adjust expenses.

Emergency Medical Technician (EMT) Services - Both the act of transporting an individual from any point of origin to the nearest medical facility capable of meeting the emergency medical needs of the patient, as well as the advanced, limited-advanced, and basic life support services provided to an individual by public emergency medical transportation (PEMT) entities before or during the act of transportation.

Emergency Medical Technician Transport - Emergency medical transportation services provided by eligible PEMT entities to individuals as defined in the Certified Public Expenditure Program for Emergency Medical Transportation, State Plan Amendment (SPA) 2015-014.

Eligible PEMT Entity - Entity that is eligible to receive supplemental reimbursement under this supplement because it meets all of the following requirements continuously during the claiming period:

- Provides EMT services to recipients.
- Is enrolled as a Florida Medicaid provider during the period being claimed.
- Is owned or operated by an eligible governmental entity, to include the state, city, county, and fire protection district.

Medical Transportation Service (MTS) - Transportation to secure medical examinations and treatment for an individual.

Reclassification of Expense - Entry that transfers costs from one cost center or schedule to another.

Service Period – Fiscal year (July 1 through June 30).

Shift - Standard period of time assigned for a complete cycle of work, as set by each eligible PEMT entity.

2. REPORT SUBMISSION

1. Each eligible PEMT entity must submit a fully completed Centers for Medicare and Medicaid Services (CMS) cost report to the Agency for Health Care Administration (AHCA) no later than five months after the last day of the fiscal year.
2. Each eligible PEMT entity must maintain fiscal and statistical records for the service period covered by the cost report. All records must be accurate and sufficiently detailed to substantiate the cost report data. Public emergency medical transportation entities must retain all necessary records for a minimum of three years after the end of the quarter in which the cost reports were submitted to AHCA. If an audit is in progress, all records relevant to the audit must be retained until completed, or the final resolution of all audit exceptions, deferrals, and disallowances.
3. Public emergency medical transportation entities must maintain a copy of the signed and electronic version of the cost report and all supporting documentation following the review and acceptance of the cost report. Pursuant to the timeframes outlined in SPA 2015-014, the Agency will contact PEMT entities individually to schedule audits.

4. Services rendered to recipients enrolled in a Florida Medicaid Managed Care Plan or to recipients who have coverage under both Medicare and Medicaid programs (dually eligible recipients) are not eligible for reimbursement under this supplement.

3. REPORTING REQUIREMENTS

Public emergency medical transportation entities must comply with the following reporting requirements:

- Public emergency medical transportation entities may only report costs for services provided to Florida Medicaid recipients on, or after, October 1, 2015.
- Public emergency medical transportation entities must exclude administrative costs incurred for reimbursing AHCA's administration costs from this cost report.

All costs must be reported in accordance with all of the following:

1. The allowable costs determined in accordance with the methodology specified in SPA 2015-014, incorporated by reference, and available at <http://ahca.myflorida.com/Medicaid/review/index.shtml>.
2. Medicare cost reimbursement principles specified in 42 Code of Federal Regulations (CFR), Part 413, and Section 1861 of the Social Security Act (42 USC, Section 1395x).
3. Centers for Medicare and Medicaid Services Provider Reimbursement Manual (CMS Pub. 15-1), incorporated by reference and available at <https://www.cms.gov/Regulations-and-Guidance/Guidance/Manuals/Paper-Based-Manuals-Items/CMS021929.html?DLPage=1&DLEntries=10&DLFilter=15-1&DLSort=0&DLSortDir=ascending>.
4. Data and cost reporting principles specified in Chapter 401, Florida Statutes. Reported costs that do not comply with the principles specified in these provisions are subject to review by AHCA and will be adjusted accordingly.
5. Allowable costs specified in OMB Circular A-87, incorporated by reference, and available at http://www.whitehouse.gov/omb/circulars_a087_2004/.

4. COMPLETING THE REPORT

General Information and Certification	Certifies the EMT Claim Packet
Schedule 1	Schedule of Total Expense
Schedule 2	Medical Transportation Services (MTS) Expense
Schedule 3	Non-Medical Transportation Services Expense
Schedule 4	Allocation of Capital Related and Salaries & Benefits Expense
Schedule 5	Allocation General of Administration and (A&G)
Schedule 6	Reclassifications of Expenses
Schedule 7	Adjustments to Expenses
Schedule 8	Revenues
Schedule 9	Final Settlement
Schedule 10	Notes

GENERAL INFORMATION AND CERTIFICATION

Public emergency medical transportation entities must complete items 1-27. An officer or administrator must sign the certification statement on the original report in blue ink. Any submitted cost reports that are not clear and legible, are altered, or incomplete; or not signed will be rejected and returned with instructions noting the deficiencies in need of correction. Cost reports that are not accepted by the required filing deadline due to improper completion will be rejected.

SCHEDULE 1 – TOTAL EXPENSE

No input is necessary on this schedule to reflect all allowable costs incurred. All numbers will auto-calculate from other schedules.

SCHEDULE 2 – MEDICAL TRANSPORTATION SERVICES EXPENSE

Enter total unallocated direct expenses incurred from providing 100% MTS during each shift. Do not enter expenses for multiple activities (i.e. “shared” services) as 100% MTS. These expenses must be allocated on Schedule 4. For staff that responds to both MTS transports and non-MTS transports activities (i.e. firefighters), salary and fringe benefit expenses for that staff must be reported in Schedule 4 as allocated costs.

Column 1 Enter all costs 100% associated with MTS.
Column 2 No input necessary, information will populate from Schedule 4.
Column 3 No input necessary, information will populate from Schedule 6.
Column 4 No input necessary, information will populate from Schedule 7.
Column 5 No input necessary, information will auto-calculate.

SCHEDULE 3 - NON-MEDICAL TRANSPORTATION SERVICES EXPENSE

Column 1 Enter all costs 100% associated with non-MTS.
Column 2 No input necessary, information will flow from Schedule 4.
Column 3 No input necessary, information will flow from Schedule 6.
Column 4 No input necessary, information will flow from Schedule 7.
Column 5 No input necessary, information will auto-calculate.

SCHEDULE 4 - ALLOCATION OF CAPITAL RELATED AND SALARIES & BENEFITS

Column 1 Enter all capital related, salary and benefit costs that are not directly assigned to MTS and non-MTS services.
Column 2 No input necessary, information will populate from Schedule 6.
Column 3 No input necessary, information will populate from Schedule 7.
Column 4-6 No input necessary, information will auto-calculate.

At the bottom on Schedule 4, identify the appropriate hours spent that pertain to MTS services and non MTS services in the yellow highlighted boxes.

SCHEDULE 5 - ALLOCATION OF ADMINISTRATIVE AND GENERAL

Column 1 Enter all administrative and general costs that are not directly assigned to MTS and non-MTS services.
Column 2 No input necessary, information will flow from Schedule 6.
Column 3 No input necessary, information will flow from Schedule 7.
Column 4-6 No input necessary, information will auto-calculate.

SCHEDULE 6 - RECLASSIFICATIONS

Public emergency medical transportation entities must reclassify an expense when it has been improperly classified, and include an explanation for each reclassification in the column labeled “Explanation of Entry.”

Column 1: Enter sequential lettering system to identify individual reclassifications (i.e. A. B. C...)
Column 2 Enter cost center this is increasing.
Column 3 Enter line number of schedule the increase pertains to.
Column 4 Enter schedule number the increase pertains to.
Column 5 Enter the amount of increase.
Column 6 Enter cost center that is decreasing.
Column 7 Enter line number of schedule the decrease pertains to.
Column 8 Enter schedule number the decrease pertains to.
Column 9 Enter the amount of decrease.

The increased total **must equal** the decreased total at the bottom of this schedule.

SCHEDULE 7 - ADJUSTMENTS

Enter in Schedule 7.

SCHEDULE 8 - REVENUES / FUNDING SOURCES:

AREA A

Column 1 Enter Florida Medicaid FFS revenue type.
Column 2-5 Enter dollar amount for revenue received.
Column 6 No input necessary, information will auto-calculate.

AREA B

Column 1 Enter other Florida Medicaid FFS revenue type.
Column 2-5 Enter dollar amount for revenue received.
Column 6 No input necessary, information will auto-calculate.

AREA C

Column 1 Enter total revenue (i.e. Florida Medicaid payments, tax revenue, grants, etc.) received and list the funding source.
Column 2 Enter revenue amount if it is MTS specific.
Column 3 Enter revenue amount if it is non-MTS specific.
Column 4 No input necessary, information will auto-calculate.

SCHEDULE 9 - FINAL SETTLEMENT

Row 1 No input necessary, cost of MTS will auto-calculate from Schedule 2.
Row 2 Indicate if the indirect cost factor was based on MTS.
Row 3 If the answer for Row 2 above was NO, enter the base costs for calculating the indirect cost.
Row 4 Enter the indirect cost factor. In most cases, when an indirect cost factor is being applied, there should be no A&G cost allocated.
Row 5 No input necessary, information will auto-calculate.
Row 6 No input necessary, information will auto-calculate.
Row 7 No input necessary, information will auto-calculate.
Row 8 Enter the total number of MTS for the reporting period; by quarter where applicable.
Row 9 No input necessary, the average cost per medical transport will auto-calculate.
Row 10 No input necessary, FFS transports will auto-calculate for the corresponding quarter.
Row 11 No input necessary, total costs of Florida Medicaid emergency medical transports will auto-calculate.
Row 12 No input necessary, Florida Medicaid FFS revenue will auto-calculate for the corresponding quarters. Note: The amount will be a negative value.
Row 13 No input necessary, net cost of services for the corresponding quarter will auto-calculate.
Row 14 No input necessary, federal financial participation reduction will auto-calculate for the corresponding quarter.
Row 15 No input necessary, net amount due to the PEMT Entity will auto-calculate.

SCHEDULE 10 - NOTES

Identify any contracting arrangements for expenditures reported on Schedules 1-5, the statistical basis for allocation on Schedules 4 and 5, and reasons for any schedules left blank.

5. FILING DEADLINE

1. The Agency for Health Care Administration may approve an extension of the filing deadline when a PEMT entity's operations are significantly or adversely affected due to extraordinary circumstances, which the PEMPT entity has no control over, such as, flood or fire. Public emergency medical transportation entities must submit a written request for an extension including a detailed explanation of the circumstances supporting the need for additional time postmarked within the five months after the last day of the applicable fiscal year.
2. ELECTRONIC SUBMISSION OF ANNUAL COST REPORTS – email the signed Adobe PDF™ version, the Excel™ version, and any supporting documentation when using an Indirect Cost Factor on Schedule 9 to LIPProvidersReports@ahca.myflorida.com.