

EMERGENCY MEDICAL TRANSPORTATION SERVICES COST REPORT

1. DEFINITIONS

Adjustment - Entry to adjust expenses.

Ambulance Services - means both the act of transporting an individual from any point of origin to the medical site capable of meeting the emergency medical needs of the patient, as well as emergency medical treatment provided to an individual by New York State Department of Health (NYSDOH) certified EMS providers.

Emergency Medical Transport - Emergency medical transportation services provided by eligible entities to individuals as defined in the Certified Public Expenditure Program for Emergency Medical Transportation, State Plan Amendment (SPA) 21-0006.

Eligible Entity - New York State Department of Health (NYS DOH) certified publicly owned or operated ambulance services that meet specified requirements and provide emergency medical transportation services to Medicaid beneficiaries. A publicly owned or operated ambulance service is one that is owned or operated by a county, city, town, or village.

Medical Transportation Service (MTS) – Direct and indirect cost relating to emergency 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 entity.

Computer Aided Dispatch (CAD) System – electronic dispatch system which tracks all incidents and vehicle responses.

2. REPORT SUBMISSION

1. Each eligible entity must submit a fully completed Centers for Medicare and Medicaid Services (CMS) cost report to the New York State Department of Health (NYS DOH) no later than six months after the last day of the fiscal year.
2. Each eligible 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 NYS DOH. 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. Eligible 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 21-0006, the Agency will contact entities individually to schedule audits.

4. Services rendered to recipients enrolled in New York State Medicaid (both FFS and FFS carve-out for Medicaid Managed Care enrollees) are 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 New York Medicaid recipients on, or after, April 1, 2020.
- Public emergency medical transportation entities must exclude administrative costs incurred for reimbursing NYS DOH'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 21-0006, incorporated by reference, and available at ([INSERT LINK TO SPA ONCE APPROVED](#)).
2. 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>.
3. CMS non-institutional reimbursement policies, and OMB Circular A-87, codified at: 2 CFR Part 225, available at <https://www.govinfo.gov/content/pkg/CFR-2012-title2-vol1/pdf/CFR-2012-title2-vol1-part225.pdf>.
4. Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards available at <https://www.govinfo.gov/app/details/CFR-2014-title2-vol1/CFR-2014-title2-vol1-part200>.
5. Reported costs that do not comply with the principles specified in these provisions are subject to review by NYS DOH and will be adjusted accordingly.

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. 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. MTS and Non-MTS Hours are defined as follows:

- MTS Hours: total vehicle response time (in hours) for incident responses during the reporting period which were identified as medical in nature based on response data tracked in a Computer Aided Dispatch (CAD) system.
- Non-MTS Hours: total vehicle response time (in hours) for all other incident responses during the reporting period which were not identified as medical in nature based on response data tracked in a Computer Aided Dispatch (CAD) system.

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 adjustments in Schedule 7. Adjustments include netting out federal grant funds used to offset expenditures reported on the annual cost report.

- Column 1: Enter the basis for the adjustment
- Column 2 Enter the increase or decrease amount.
- Column 3 Enter cost center the increase or decrease pertains to. Column 4 Enter schedule number the increase or decrease pertains to.
- Column 5 Enter line number the increase or decrease pertains to

SCHEDULE 8 - FUNDING SOURCES:**AREA A**

- Column 1 Enter New York 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 New York 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. New York 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 New York Medicaid emergency medical transports will auto-calculate.
Row 12	No input necessary, New York 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 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 NYS DOH may approve a one-time sixty-day extension or an additional extension of the filing deadline when an entity's operations are significantly or adversely affected due to extraordinary circumstances, which the 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 six months after the last day of the applicable fiscal year.
2. ELECTRONIC SUBMISSION OF ANNUAL COST REPORTS – cost reports and any supporting documentation must be submitted electronically to the Department of Health on or before the annual reporting deadline.