Public Emergency Medical Transportation Supplemental Reimbursement Program

Presented by

The Agency for Health Care Administration (AHCA)

Agenda

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- Program Eligibility
- Participation Requirements
- Cost Report Overview
- Cost Report Acceptance Process
- Payment Process
- Frequently Asked Questions

Public Emergency Medical Transportation (PEMT) Supplemental Reimbursement Program

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What is a CPE Program?

- CPE stands for Certified Public Expenditures.
- Allows public entities to obtain a federal match up to their costs for providing services.
- Obtaining a federal match requires federal approval of the program, including approval of what costs will be allowed.

Federal Authority

- A CPE program requires Federal Approval by the Centers for Medicare and Medicaid Services (CMS).
- State Plan Amendment 4.19-B was approved by CMS on October 20, 2016.
- Federal approval allows AHCA to draw down federal matching funds.

Program Overview

- This program provides supplemental payments for eligible Public Emergency Medical Transportation (PEMT) entities that meet specified requirements.
- The supplemental payments provided by this program are available only for allowable costs that are in excess of other Medicaid revenue that the eligible PEMT entities receive for Emergency Medical Transportation (EMT) services to Medicaid recipients.
- This supplemental payment program was approved dating back to October 1, 2015.

Program Highlights

Eligible Services

- Fee-for-Service Transports
- Ambulance Services
  - Basic Life Support
  - Advanced Life Support
  - Advanced Life Support Level 2
  - Specialty Care Transport (SCT)

Non-Eligible Services

- Services rendered to recipients enrolled in a Florida Medicaid Managed Care Plan
- Services to recipients who have coverage under both Medicaid and Medicare
- Dry-Run Services

Program Eligibility

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Who is Eligible to Participate?

In order to be eligible for supplemental reimbursements, an entity must meet all of the following requirements continuously during claiming period:

- Provide EMT services to recipients.
- Be enrolled as a Florida Medicaid provider.
- Be owned or operated by an eligible governmental entity, to include the state, city, county, and fire protection district.

Participation Requirements

Participation Requirements

- Providers must submit as-filed cost reports for the previous state fiscal year (SFY) by November 30th of current year.
- An eligible PEMT entity must do all of the following:
  - Certify that the claimed expenditures for EMT services made by the eligible PEMT entity are eligible for Federal Financial Participation (FFP).
  - Provide evidence supporting the certification as specified by AHCA.
  - Submit data as specified by AHCA to determine the appropriate amounts to claim as qualifying expenditures for FFP through the CMS approved cost report and cost identification methodology.
  - Keep, maintain, and have readily retrievable any records required by AHCA or CMS.

Cost Report Overview

Cost Report Submission

- Each eligible PEMT entity must submit a fully completed CMS cost report to AHCA no later than five months after the last day of the state fiscal year (November 30th).
- Each PEMT entity must maintain fiscal and statistical records for the service period covered by the cost report. PEMT entities must also retain all necessary records for a minimum of seven years after the initial submission.
- Each PEMT entity must maintain a copy of both the signed and electronic versions of the cost report and all supporting documentation following the review and acceptance of the cost report.
- AHCA will contact PEMT entities individually to schedule audits.
- All supporting documentation must be submitted with the cost report.

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Cost Report

- PEMT entities may only report costs for services provided on, or after, October 1, 2015.
  - Cost reports covering SFY 2015-16 must only include costs from October 1, 2015 to June 30, 2016.
- Allowable costs include:
  - Ambulance Service: Basic Life Support and Advanced Life Support, Advanced Life Support Level 2, and Specialty Care Transport (SCT).
  - Direct and indirect costs
  - Shared direct costs
- Services must be provided by fire rescue or ambulance services.
- Costs may include services provided before and during transport.

Reporting Requirements

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

- Allowable costs determined in accordance with the State Plan Amendment (SPA) 4.19-B.
- Medicare cost reimbursement principles specified in 42 Code of Federal Regulation (CFR), Part 413, and Section 1861 of the Social Security Act.
- CMS Provider Reimbursement Manual
  - 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
- Data and cost reporting principles specified in Chapter 401, Florida Statues.
- Allowable costs specified in OMB Circular A-87
  - http://www.whitehouse.gov/omb/circulars_a087_2004/

Reporting Guidelines

- Accrual Basis of Accounting
  - Under the accrual basis of accounting, revenue is recorded in the period when it is earned, regardless of when it is collected, and expenditures for expense and asset items are recorded in the period in which they are incurred, regardless of when they are paid.
- Indirect cost rate or allocation methodology must comply with OMB Circular A-87 (https://www.whitehouse.gov/omb/circulars_a087_2004) and the CMS Non-institutional Reimbursement Policy.

Submission of Cost Report

- Email the completed and signed Cost Report Certification in Adobe PDF, the Cost Report in Excel, and all supporting documentation to LIPProvidersReports@ahca.myflorida.com.

Acceptance Process

Acceptance Process

- AHCA will review all submitted cost reports.
- All PEMT entities must complete the cost report certification in its entirety as well as all items on the cost report questionnaire.
- An officer or administrator must sign the cost report certification statement in blue ink.
- Any submitted cost reports that are unclear, illegible, altered, or incomplete, will be rejected and returned for correction.

Payment Process

Payment Disbursement

- After the cost report is accepted by AHCA, payment disbursement will be processed and disbursed prior to September 30th of the following state fiscal year.
  - For example, a PEMT entity that submits a cost report (covering SFY 2015-16) by November 30, 2016, will have a payment disbursement prior to September 30, 2017.
  - The target date for payment disbursement will be March 31st.

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Frequently Asked Questions (FAQs)

FAQs

- Is the proposed November 30, 2016 cost report deadline still in effect for all participating EMS providers? No, the deadline has been extended to December 31, 2016 for this state fiscal year only.
- All cost reports will be reviewed by the State each year the month following submissions. What cost reporting elements will be reviewed during this one-month time frame? All elements of the cost report will be reviewed.
- The State will conduct a more thorough audit two years following cost report submission. What cost reporting elements will be reviewed during this period and how will this differ from the initial audit? Every entity will undergo a reconciliation (audit) two years after the initial cost report submission. All elements will be reviewed with the audited documentation available.
- The State's goal is to make payments by March 31st each year of the program. Does this timeline remain in effect for SFY 2016-17? The target date for payment disbursement will be March 31st and the same timeline will be in effect for the future years.

FAQs

- Is the State open to providing a regular training on an annual basis? There will be not be a formal training, however AHCA is available to answer provider questions. Please email questions to LIPProvidersReports@ahca.myflorida.com.
- What is the latest update regarding the State's effort to permit supplemental payment funding under the Medicaid Managed care service delivery system? This PEMT reimbursement program will not include any costs for the Medicaid Managed Care programs.
- Has the State considered moving to a web-based cost reporting tool and submission process? Not at this time. All submission will be completed through the CMS approved Excel cost report.
- Have the dates of service for the first report been confirmed as 7/1/15 through 6/30/16? The dates of service for the first report will be 10/1/15 - 6/30/16. The program approval date is 10/1/15 and only costs incurred on or after 10/1/15 will be allowed on the cost report.

FAQs

- Is there an estimated date for the final cost report template? The cost report has been approved by CMS as of 10/20/16.
- The cost report states that we need to send a certified copy. How is this done? Print, sign, scan and email the completed certification form to LIPProvidersReports@ahca.myflorida.com.
- Will cost settlements be calculated based on Medicaid payment data reported by providers or will the State be running a report of claims data and entering that into the settlement calculation? Cost settlements will be based on the data that each provider reports in their cost report.
- How does AHCA plan to calculate and apply Florida's FMAP across multiple federal fiscal years? For example, for year 1, would FL use a blended FMAP of 60.43%? Yes, AHCA will use a blended FMAP.

FAQs

- Are there any guidelines relating to which assets are depreciable and depreciation methodologies? CMS Reimbursement Manual Pub. 15-1 part 1, Chapter 1
- Many providers report costs based on the federal calendar (October 1- September 30) but the cost report requires reporting on the state fiscal year. What requirements are in place relating to splitting costs across multiple provider fiscal years? It is acceptable to use 25% of costs from 1st fiscal year representing July 1st - Sept 30th and 75% of costs from 2nd fiscal year representing October 1st – June 30th.

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