

Illinois GEMT Cost Report Instructions, Rate Year 1/01/2022 to 12/31/2022
Summary of Steps to Complete the Cost Report

A. General Information and Provider Questionnaire – Complete these two schedules first.

B. SCHEDULE 1 – Total Expense – Don not enter anything on this page.

C. SCHEDULE 2 – Medical Transportation Services (MTS) Expense – In column one, please enter all costs 100% associated with MTS. No other input is necessary.

D. SCHEDULE 3 – Non-Medical Transportation Services (MTS) Expense – In column one, please enter all costs 100% associated with non-MTS. No other input is necessary.

E. SCHEDULE 4 - Allocation of Capital Related Expense and Salaries & Benefits Expense – In column one, please enter all capital related, salary and benefit expenses that are not directly assigned to MTS and non-MTS services.

- Capital Expense allocation – To allocate the capital related expenses, enter the square footage amounts requested in cell D25 and cell D26 in the Excel worksheet
- Salaries & Benefits allocation – To allocate the salaries and benefits, enter the hours logged for MTS duty and non-Mts duty in cell D60 D61 as applicable.

F. SCHEDULE 5 - Allocation of Administrative and General - In column one, please enter all administrative and general expenses that are not directly assigned to MTS or non-MTS services.

There is no need to enter any allocation information for this schedule. These expenses will be allocated based upon the total direct MTS expenses recorded on Schedule 2, column 5, cell I81 and the total non-MTS expenses recorded on Schedule 3, column 5, cell I81. The cost report is set up to calculate the allocation percentages at the bottom of Schedule 5, cells F54, F55 and F56.

G. SCHEDULE 6 – Reclassifications – This schedule only needs to be completed if some expenses are not properly classified in the correct cost center on Schedules 2 thru 5.

H. SCHEDULE 7 – Adjustments – This schedule only needs to be completed if there are expenses reported on Schedules 2 thru 5 that are not allowable to be included in the reimbursable GEMT expenses.

Here are some examples of non-allowable expenses-

Non-fire district/agency related expenses, expenses not incurred in the current cost report period, assets that should be capitalized, fines, penalties, donations, bad

debts, collection fees, mortgage and loan principal payments, legal retainer fees, fund raising, advertising, and marketing expenses, charity and courtesy allowances, contributions to a contingency reserve.

Common adjustments during last year's GEMT cost report reviews included bond principal payments and loan principal payments included as expenses, building and improvement costs were expensed, fire trucks, ambulances and major equipment purchases were expensed

I. SCHEDULE 8 - Revenues / Funding Sources – See the instructions related to this area.

J. SCHEDULE 9 - Final Settlement

-Row 1 – No input necessary.

-Row 2 – If you have used the allocation methods included in the set up of the cost report, you will leave the Row 2 answer as “No”. And do not enter anything on Lines 3 and 4. This will allow the Administration & General expense allocation related to MTS from Schedule 5 to be included in the Grand Total expenses.

MEDICAL TRANSPORTATION SERVICES COST REPORT

1. DEFINITIONS

Adjustment - Entry to adjust expenses.

Eligible Ground Emergency Medical Transportation (GEMT) 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 Medical Transportation services to recipients.
- Is enrolled as an Illinois 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 in compliance with HFS rules and Handbook for Transportation Providers

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

Service Period – The Fire District/Agency's most recent fiscal year that is available and complete. The cost report period should be for a full 12 month period.

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

2. REPORT SUBMISSION

1. Each eligible GEMT entity must submit a fully completed Centers for Medicare and Medicaid Services (CMS) cost report to the Department of Healthcare and Family Services (HFS) no later than **October 1, 2021**. **See Page 6, “Filing Deadline” for additional filing information.**
2. Each eligible GEMT 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 HFS. 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. HFS may contact GEMT entities individually to schedule audits.

REPORTING REQUIREMENTS

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

- Public emergency medical transportation entities must exclude administrative costs incurred for reimbursing HFS’s administration costs from this cost report.

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

1. The Attached cost report and these instructions
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).
<https://www.govinfo.gov/content/pkg/CFR-2018-title42-vol2/xml/CFR-2018-title42-vol2-part413.xml#seignum413.17>
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. Reported costs that do not comply with the principles specified in these provisions are subject to review by HFS 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/.
https://www.whitehouse.gov/sites/whitehouse.gov/files/omb/circulars/A87/a87_2004.pdf

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 1-26 on the first worksheet of the cost report. An officer or administrator must sign the certification statement on the original report in a PDF version. Both a PDF and an EXCEL version must be submitted to the email address indicated.

Cost reports that are not completed properly by the required filing deadline may 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 the 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 the 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 Illinois 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 Illinois Medicaid 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. Illinois Medicaid payments (FFS and MCO), tax revenue, grants, etc.) received and list the funding source.

Please include **CARES Act** funding as federal funds and include it on this Schedule, beginning with Line 13. Also, indicate when it was received and how it was used.

Please report **Public Assistance grant money** on this Schedule also.

CARES Act Funding and Public Assistance Grant money should be offset against the related expenses that the funds were used for, i.e., to purchase medical supply items or pay for salaries, etc. If possible, please use Schedule 7 to make your offsets. Please note on Schedule 8 if these offsets were made or not.

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.

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 filing due date is **October 1, 2021**. The Fire District/Agency's most recent fiscal year that is available and complete should be the period that is used to file the GEMT cost report. **The cost report period end date must be within 15 months of October 1, 2021. The cost report period should be for a full 12 month period.**
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 the following Email address, HFS.GEMT@illinois.gov.