

Proposed AHCA Cost Reporting Questions

General

- Is the proposed November 30, 2016 cost report deadline still in effect for all participating EMS providers?
AHCA Response: Yes, the November 30, 2016 deadline is still in effect for the SFY2016 Cost Report.
- On August 11, 2016 AHCA indicated the following:
 - All cost reports will be reviewed by the state each year during the month of December.
 - What cost reporting elements will be reviewed during this one-month timeframe?
AHCA Response: AHCA will review all cost reports submitted. AHCA may request additional documentation/clarification, and providers would be expected to respond within a couple of days.
 - Will this timeline be in effect for the first year of the program?
AHCA Response: Yes, AHCA will review all cost reports in December. This review will focus on the expenditure data.
 - 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 December audit?
AHCA Response: A comprehensive audit of all cost report schedules will be conducted approximately two years after the close of the fiscal year.
 - What is the frequency and provider sample size for this audit?
AHCA Response: Every report that is submitted will be reviewed.
 - The state will be making payments by March 31 each year of the program.
 - Does this timeline remain in effect for FY17?
AHCA Response: AHCA intends to make payments before March 31st, and will notify providers if payments will be made after that date.
 - The state is open to providing a regular training on an annual basis.
 - What will be the format, frequency, and content covered during an annual training?
AHCA Response: AHCA does not generally do a formal training for this type of program, but will address all questions presented. This type of forum is very helpful to address questions with a larger group via conference call.
- What is the latest update regarding the state's effort to permit supplemental payment funding under the Medicaid managed care service delivery system?
 - Is AHCA leveraging the 1115 waiver to seek authorization of Medicaid managed care supplemental payments? *
AHCA Response: AHCA does not have information regarding supplemental payments for Medicaid managed care at this time. Eric Preston is the point of contact for these questions.
 - If so, is AHCA trying to negotiate this through an expansion to the Low Income Pool currently authorized within the 1115 waiver? *
 - Will supplemental payments be made up to allowable cost? *
 - If a cost based supplemental payment program is envisioned, will the state share be financed through a certification of public expenditures? *
 - Will Medicaid MCOs receive an administrative fee to implement the program? If so, what percent? *
 - What is the timeline for implementing a Medicaid Managed Care supplemental payment strategy? *
 - What proactive efforts can the FL provider community undergo to prepare for this upcoming change? *
- Has the state considered moving to a web-based cost reporting tool and submission process?

* Question unanswered/follow up with State is needed.

^ State will follow up with CMS by 11/4/16.



AHCA Response: At this time, AHCA is requesting submission via Excel template, and will consider alternative submission options in the future.

- Have the dates of service for the first report been confirmed as 7/1/15 through 6/30/16? *

AHCA Response: No, 10/1/2015 to 6/20/2016. The SPA was approved with the 10/1/2015 date and AHCA will no longer be going retroactive to 7/1/2015 for the first cost report year.

- Is there an estimated date for the final cost report template?

AHCA Response: This has been finalized. Please email AHCA if you would like to receive a copy.

PEMT Certification of Public Expenditures Cost Report

Schedules 1-5 Expenditures

- 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?

AHCA Response: AHCA recommends utilizing 25% of Year 1 to account for July-September and 75% cost from year 2 to account for October-June. This methodology has been used in similar situations when providers have varied fiscal year end dates.

- Are there any guidelines relating to which assets are depreciable and depreciation methodologies? For example, can fire engines (non-transporting vehicles) be reported under “depreciation – equipment” and partially allocated to MTS expenses? *^

AHCA Response: AHCA will need to follow-up with CMS, although the initial response was that these costs will not be allowable.

Schedule 4 - CRSB

- Would AHCA consider allowing an alternative to square footage reporting to allocate capital related expenses such as creating estimated square footage allocation percentages using a sample of stations or CAD data (total time spent on MTS and total time spent on non-MTS), personnel data or an alternative indirect cost percentage? *^

AHCA Response: AHCA will need to follow-up with CMS regarding the allocation methodology.

- Would AHCA consider allowing an alternative to total hours to allocate salary and benefit expenses such as square footage, CAD data or an alternative indirect cost percentage? *^

AHCA Response: AHCA will need to follow-up with CMS regarding the allocation methodology.

- Follow up question: Computer Aided Dispatch (CAD) software provides a precise report of total time responding to MTS calls as well as non-MTS calls during the reporting period. Please confirm that total time on MTS calls during the reporting period based on CAD data is an appropriate input for “Hours Logged for MTS Duty” and total time on non-MTS calls during the reporting period based on CAD data is an appropriate input for “Hours Logged for NON-MTS Duty”. *^

Schedule 5 – A&G

- Are interdepartmental charges incurred by a county or other entity on behalf of an EMS provider an allowable A&G expense? For example, if the county maintains human resources and legal departments on behalf of all agencies within the county and allocates a portion of the cost they incurred to each agency, including the EMS provider, can the EMS provider record their share of the county’s cost? *^

AHCA Response: AHCA will need to follow-up with CMS, although the initial response was that these costs will not be allowable.

- Will the state be providing guidelines regarding allowable indirect cost rate calculations for providers that opt to use an alternative to the accumulated cost method to allocate their administrative and general expenses? *^

*** Question unanswered/follow up with State is needed.**

^ State will follow up with CMS by 11/4/16.



- If an Indirect Cost Factor is applied, it is assumed that Administration and General costs will not be allocated. This is enforced within the cost report that allows only one or the other to be reflected on the final settlement. If a Department receives some indirect costs from the city/county, but also fully funds a particular cost center (e.g. Housekeeping), without assistance from the city/county, how can both types of cost be reflected within the cost report? *^
- In order to relieve administrative burden on agencies that do not have negotiated indirect cost rates, the Office of Management and Budget allows agencies to report a minimum indirect cost rate of 10% for federal awards. Please advise as to whether or not this would be allowable for PEMT cost reporting purposes.
AHCA Response: The State Plan Amendment language does allow for this methodology.

Schedule 8 – Revenues

- 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? *
- Will AHCA be providing Medicaid billing data to providers up front to ensure accurate reporting that is consistent with the state’s records? *

Schedule 9 – Final Settlement

- 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% per the chart below? *

Timeframe	(A) Portion of State Fiscal Year	(B) Corresponding FL FMAP	(C) Share of Blended SFY16 FMAP (A*B)
July 2015 - Sep 2015	25.00%	59.72%	14.93%
Oct 2015 - June 2016	75.00%	60.67%	45.50%
Total Blended SFY16 FMAP			60.43%

- Is there any opportunity for an enhanced FMAP rate for Title 21 eligibility groups (FL KidCare)? *

* Question unanswered/follow up with State is needed.

^ State will follow up with CMS by 11/4/16.