

MO GEMT

Understanding the Cost Report

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GEMT

- ❖ Less of an EMS program
- ❖ More of a “Financial” program that use EMS as the mechanism

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Cost Reports

❖ Four categories or cost centers

- Direct costs
- Indirect costs
- Shared costs
- Non-allocable

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Cost Reports

❖ Direct Costs (EMR) 100%

- Staffed ambulances (personnel)
- EMS administration
- Equipment, supplies, service/maintenance
- Training, Certs, License's

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Cost Reports

❖ Indirect Costs

- Overhead services A&G (finance, HR, Legal)
- Standard ICR (cognizant agency, De Minimis)
- “ICR Report” replaces A&G schedule (sch. 5)

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Cost Reports

❖ Shared Costs

- First responders (cross staffed ambulances)
- Dispatch, Fleet, Stations, Training
- Supervision

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Cost Reports

❖ Non-allocable Costs

- Fire Prevention
- Arson
- Non-EMS training or tasks

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Cost Reports

- ❖ EMR services 100% allocable
- ❖ Indirect costs % based on ICR or A&G
- ❖ Non-allocable are not allowed
- ❖ Shared based on Time On Task (TOT) or other reasonable methodology

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Cost Reports



Transport based

100% = \$845



Shared benefit

40% = \$618



Indirect costs

21% = \$307

Cost Of Transport (COT)

= \$1,770

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Cost Reports

- ❖ Cost of transport COT = \$1,770
- ❖ Medicaid reimbursement = \$350
- ❖ Uncompensated cost (UCC) = \$1,420
- ❖ Federal share (FMAP 65%) = \$923

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Cost Reports

Economy of scale/benefit

- ❖ High volume = lower cost per transport
- ❖ Lower volume = higher cost per transport
- ❖ Volume balances the benefit

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Cost Reports

Economy of scale/benefit

- ❖ 2 ambulance system cost \$1,500,000
- ❖ Transports @ 4,000 = \$375/tx
- ❖ 10% Medicaid = 400 x \$375 = \$150,000

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Cost Reports

Economy of scale/benefit

- ❖ 2 ambulance system cost \$1,500,000
- ❖ Transports @ 3,200 = \$469/tx
- ❖ 10% Medicaid = 320 x \$469 = \$150,080

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Cost Reports

Complexity of Providers

- ❖ Ambulance and Healthcare districts
- ❖ Cities and Counties
- ❖ Fire Districts
- ❖ Volunteers

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