

**TRANSMITTAL AND NOTICE OF APPROVAL OF
STATE PLAN MATERIAL
FOR: CENTERS FOR MEDICARE & MEDICAID SERVICES**

1. TRANSMITTAL NUMBER <u>25</u> — <u>0023</u>	2. STATE <u>MI</u>
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3. PROGRAM IDENTIFICATION: TITLE XIX OF THE SOCIAL SECURITY ACT

TO: CENTER DIRECTOR
CENTERS FOR MEDICAID & CHIP SERVICES
DEPARTMENT OF HEALTH AND HUMAN SERVICES

3. PROPOSED EFFECTIVE DATE
October 1, 2025

5. FEDERAL STATUTE/REGULATION CITATION
42 CFR Section 433.50

6. FEDERAL BUDGET IMPACT (Amounts in WHOLE dollars)
a. FFY 2026 \$0
b. FFY 2027 \$30,900,000

7. PAGE NUMBER OF THE PLAN SECTION OR ATTACHMENT

Attachment 4.19-B, Page 19.1a to 19.1d (NEW)

8. PAGE NUMBER OF THE SUPERSEDED PLAN SECTION OR ATTACHMENT (If Applicable)

9. SUBJECT OF AMENDMENT

The purpose of the SPA is to develop a reimbursement methodology for supplemental payment for Ground Emergency Medical Transport (GEMT) services.

10. GOVERNOR'S REVIEW (Check One)

GOVERNOR'S OFFICE REPORTED NO COMMENT OTHER, AS SPECIFIED:

COMMENTS OF GOVERNOR'S OFFICE ENCLOSED

NO REPLY RECEIVED WITHIN 45 DAYS OF SUBMITTAL

11. SIGNATURE OF STATE AGENCY OFFICIAL
Meghan E Groen

11. TYPED NAME
Meghan Groen

12. TITLE
Chief Deputy Director

13. DATE SUBMITTED
December 29, 2025

15. RETURN TO
Health Services Administration— Federal Liaison
Capitol Commons Center – 7th Floor
400 South Pine
Lansing, Michigan 48933

Attn: Erin Black

FOR CMS USE ONLY

16. DATE RECEIVED	17. DATE APPROVED
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PLAN APPROVED - ONE COPY ATTACHED

18. EFFECTIVE DATE OF APPROVED MATERIAL	19. SIGNATURE OF APPROVING OFFICIAL
20. TYPED NAME OF APPROVING OFFICIAL	21. TITLE OF APPROVING OFFICIAL

22. REMARKS

STATE PLAN UNDER TITLE XIX OF THE SOCIAL SECURITY ACT

State of MICHIGAN

Policy and Methods for Establishing Payment Rates (Other than Inpatient Hospital and Long Term Care Facilities)

24a. Ground Emergency Medical Transportation (GEMT) Reimbursement Program

SUPPLEMENTAL PAYMENT FOR GROUND EMERGENCY MEDICAL TRANSPORTATION PROVIDERS

Effective October 1, 2025, Ground Emergency Medical Transportation (GEMT) providers that meet the specified requirements outlined in Section 24a.1 below and provide ground emergency transportation services to Medicaid recipients as defined in Attachment 3.1A, will be eligible for a supplemental payment. This supplemental payment applies to Emergency Transportation Services rendered to Medicaid recipients by eligible GEMT providers on or after October 1, 2025. The GEMT Reimbursement Program is a voluntary program, and GEMT providers are not required to participate.

Supplemental payments provided by this program are available only for allowable costs that are in excess of Medicaid reimbursement rates paid to GEMT providers in accordance with the Medicaid fee schedule, that eligible entities receive for GEMT services rendered to eligible Medicaid recipients. Total reimbursements under the GEMT program are capped (including supplemental payments) at one hundred percent of actual costs. The Michigan Department of Health and Human Services (MDHHS) will recognize a supplemental payment equal to the total allowable Medicaid costs of eligible GEMT services for providing services as set forth below.

1. To qualify for supplemental payments, providers must meet all the following conditions:
 - a. Provides Ground Emergency Medical Transportation services to Michigan Medicaid members.
 - b. Is a provider that is enrolled as a Michigan Medicaid provider for the period being claimed.
 - c. Is owned or operated by an eligible governmental entity, to include the state, a city, county, fire protection district, community services district, health care district, federally recognized Indian tribe or any unit of government as defined in 42 C.F.R. Sec. 433.50.

Providers meeting all these qualifications will be considered “eligible providers.”

2. Supplemental Reimbursement Methodology – General Provisions
 - a. Computation of allowable costs and their allocation methodology must be determined in accordance with the Centers for Medicare and Medicaid Services (CMS) Provider Reimbursement Manual (CMS Pub. 15-1), applicable CMS reimbursement policies, Medicare cost reimbursement principles in 42 Code of Federal Regulations (CFR), Part 413 and Section 1861 of the Federal Social Security Act (42 USC, Section 1395x), and 2 C.F.R. Part 200 as implemented by HHS at 45 C.F.R., part 75, which establish principles and standards for determining allowable costs and the methodology for allocation and apportioning those expenses to the Medicaid program, except as expressly modified below.

TN NO.: 25-0023

Approval Date: _____

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Supersedes

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- b. The total amount eligible for supplemental reimbursement will be calculated as the difference between the actual Medicaid-allowable costs and the reimbursement received under the State Plan for Medicaid services. For each eligible provider participating in the program, the reimbursable amount will be determined using the Cost Determination Protocols for GEMT services provided to Michigan Medicaid recipients, reduced by all payments received or payable from Michigan Medicaid and other sources for those services.
3. Cost Determination Protocols
- a. An eligible provider's specific allowable cost per-GEMT service rate will be calculated based on the provider's financial data reported on the state-approved cost report. The per-GEMT service cost rate will be the sum of actual allowable direct and indirect costs of providing GEMT services divided by the actual number of GEMT services provided for the applicable service period.
 - (i) The cost report will include direct cost consistent with 2 CFR 200.413 and 2 CFR 200.405 which may include costs such as ambulance depreciation, salaries and benefits of paramedics and Emergency Medical Technicians (EMTs) providing GEMT services and medical supplies utilized in the delivery of GEMT services. Direct cost centers which support GEMT in addition to one or more non-GEMT functions, must be allocated.
 - 1. Direct costs can be reported if discretely tracked to GEMT services and otherwise in alignment with the definition of direct cost in 200.413. Unlike indirect costs as defined in 45 C.F.R. § 75.2, all direct costs must be readily assignable to GEMT, without effort disproportionate to the results achieved.
 - 2. The cost of personnel providing GEMT in addition to other programs and services can be allocated based on a percentage of total hours logged performing GEMT activities versus activities identified with other cost objectives.
 - (ii) The costs and related basis used to determine the allocated indirect costs must be in compliance with Medicaid cost principles specified within 2. C.F.R. Part 200. Indirect costs are determined in one of two ways:
 - 1. GEMT providers with a federally approved indirect cost rate will be required to apply the cognizant agency specific approved indirect cost rate to their total direct costs (Paragraph 4.a.(i))
 - 2. GEMT providers that do not have a cognizant agency specific approved indirect cost rate can identify indirect costs by applying the prevailing de minimis rate for the applicable service period to their total direct costs (Paragraph 4.a.(i)).

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- b. All costs associated with a direct service cost objective other than GEMT that are readily assignable to the cost objectives specifically benefitted will be unallowable.
 - c. The provider specific per-GEMT service cost rate is calculated by dividing the total net GEMT services allowable costs (Paragraph 4.a.(i) and 4.a.(ii)) of the specified provider by the total number of GEMT services provided by the provider for the applicable service period.
4. Cost Settlement Process
- a. The payments and the number of GEMT services reported in the as-filed cost report will be reconciled with MDHHS's Medicaid Management Information System (MMIS) reports generated for the cost reporting period within twelve months of the cost report deadline. MDHHS will make adjustments to the as-filed cost report based on the reconciliation results of the most recently retrieved MMIS report.
 - b. Each eligible provider will receive an annual lump sum payment equal to the difference between the provider's total Medicaid-allowable costs and the reimbursement received under the State Plan, as defined in the Supplemental Reimbursement Methodology – General Provisions Section 24a.2.b.
 - c. MDHHS will perform a final reconciliation where it will settle the eligible provider's annual cost report as reviewed. MDHHS will compute the net GEMT allowable costs using MDHHS-reviewed per-GEMT cost, and the number of fee-for-service GEMT services reflected in the updated MMIS reports.
5. Eligible Provider Reporting Requirements
- a. The reporting period will be based on a State Fiscal Year (SFY) spanning October - September. Cost reports are due no later than six months after the last day of the SFY. Filing extensions may be granted by MDHHS for good cause, but such extensions are made at the discretion of MDHHS.
 - b. Only cost reports on a form approved by MDHSS from eligible providers as defined in Section 24a.1 will be accepted.
 - c. Participating eligible providers who meet the required state enrollment criteria are eligible for federal reimbursement up to reconciled cost in accordance with 24a.1 through 24a.4 for services provided on or after October 1, 2025.
 - (i) Eligible providers will be paid rates equal to the Medicaid reimbursement rates paid to other GEMT providers in accordance with the Medicaid fee schedule. Settlements are a separate transaction, occurring as an adjustment to prior SFY costs and are not to be used to offset future rates.
 - (ii) "Allowable costs" will be determined in accordance with the CMS Provider Reimbursement Manual (CMS Pub. 15-1), CMS non-institutional reimbursement policies, Medicare cost reimbursement principles in 42 Code of Federal Regulations (CFR), Part 413 and Section 1861 of the Federal Social Security Act (42 USC, Section 1395x), and 2 CFR, part 200 as implemented by HHS at 45 CFR, part 75.

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STATE PLAN UNDER TITLE XIX OF THE SOCIAL SECURITY ACT

State of MICHIGAN

***Policy and Methods for Establishing Payment Rates
(Other than Inpatient Hospital and Long Term Care Facilities)***

1. "Direct costs" are those costs that are identified by 45 CFR 75.413 that:
 - Can be identified specifically with a particular final cost objective (to meet emergency transportation service requirements), such as a federal award, or other internally or externally funded activity; or
 - Can be directly assigned to such activities relatively easily with a high degree of accuracy.
 2. "Indirect costs" means the costs that cannot be readily assigned to a particular cost objective and are those that have been incurred for common or joint purposes.
- (iii) Eligible provider's reported direct and indirect costs are allocated to the Medicaid program by applying a Medicaid utilization statistic ratio. The Medicaid utilization statistic ratio is based on paid GEMT claims based on billing data associated with the dates of service covered by the submitted cost report

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TN No.: NEW

MI Response to Funding Questions for
SPA 25-0023 GEMT
Submitted December 29, 2025

Funding Questions

1. Section 1903(a)(1) provides that Federal matching funds are only available for expenditures made by States for services under the approved State plan. Do providers receive and retain the total Medicaid expenditures claimed by the State (includes normal per diem, supplemental, enhanced payments, other) or is any portion of the payments returned to the State, local governmental entity, or any other intermediary organization? If providers are required to return any portion of payments, please provide a full description of the repayment process. Include in your response a full description of the methodology for the return of any of the payments, a complete listing of providers that return a portion of their payments, the amount or percentage of payments that are returned and the disposition and use of the funds once they are returned to the State (i.e., general fund, medical services account, etc.)?

State Response: Providers receive and retain the total Medicaid expenditures claimed.

2. Section 1902(a)(2) provides that the lack of adequate funds from local sources will not result in lowering the amount, duration, scope, or quality of care and services available under the plan. Please describe how the state share of each type of Medicaid payment (normal per diem, supplemental, enhanced, other) is funded. Please describe whether the state share is from appropriations from the legislature to the Medicaid agency, through intergovernmental transfer agreements (IGTs), certified public expenditures (CPEs), provider taxes, or any other mechanism used by the state to provide state share.

State Response: The local source for match is provided through various state funding sources. Initial payments to providers are funded through state appropriations of general funds and the ambulance provider tax. The proposed supplemental payments are funded through utilization of a Certification of Public Expenditures (CPE) process to certify the match. The CPE process is completed as part of the annual cost report process.

3. Section 1902(a)(30) requires that payments for services be consistent with efficiency, economy, and quality of care. Section 1903(a)(1) provides for Federal financial participation to States for expenditures for services under an approved State plan. If supplemental or enhanced payments are made, please provide the total amount for each type of supplemental or enhanced payment made to each provider type.

State Response: Consistent with this request, the State is seeking approval of a CPE program. Supplemental payments will be calculated through an annual cost reporting process which will determine payment amounts.

MI Response to Funding Questions for
SPA 25-0023 GEMT
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4. For clinic or outpatient hospital services please provide a detailed description of the methodology used by the state to estimate the upper payment limit (UPL) for each class of providers (State owned or operated, non-state government owned or operated, and privately owned or operated). Please provide a current (i.e., applicable to the current rate year) UPL demonstration.

State Response: Not applicable.

5. Does any governmental provider receive payments that in the aggregate (normal per diem, supplemental, enhanced, other) exceed their reasonable costs of providing services? If payments exceed the cost of services, do you recoup the excess and return the Federal share of the excess to CMS on the quarterly expenditure report?

State Response: If, after the finalizing of the annual cost report, it is identified that a provider received payments in excess of their reasonable cost of providing services, that excess amount is recouped, and the federal share of the excess is returned to CMS on the next quarterly expenditure report.

**Submission Draft - GROUND EMERGENCY MEDICAL
TRANSPORTATION SERVICES GENERAL INSTRUCTIONS FOR
COMPLETING COST REPORT**

A) GENERAL

To participate in the Ground Emergency Medical Transportation (GEMT) Supplemental Reimbursement Program authorized by State Plan Amendment (SPA) MI-25-0023, each eligible GEMT provider must submit the state-approved cost report to the Michigan Department of Health and Human Services (MDHHS) for the payment period. The cost report must cover the State Fiscal Year period (October 1 – September 30).

Each provider shall 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. Inadequately supported or unsupported costs are subject to disallowance. The records must be maintained until the later of a) the date the cost report is finalized and settled or b) a period of ten years following the submission of the state-approved cost report. If an audit is in progress, all records relevant to the audit must be retained until the audit is completed or the final resolution of all audit exceptions, deferrals, and/or disallowances.

Report Submission Requirements

Cost reports must be submitted in a format approved by MDHHS without alterations. The cost report requires a signed certification, which may be submitted separately in an image or document format. The following documentation is required to be submitted with the cost report:

- Working trial balance that ties to the cost report.
- Depreciation schedules that support depreciation expense, with reconciliations as needed to tie to the cost report.
- Work papers to support reclassifications and adjustments.
- Work papers to support the allocation statistics. This includes at a minimum, source summary documentation for the Incident Runs and Direct Service Personnel Hours.
- Indirect Cost Factor supporting documentation, if applicable.

Filing Deadline

Cost reports are due no later than six months following the close of the State Fiscal Year reporting period. A request for an extension shall only be approved when a provider's operations are significantly and/or adversely affected due to extraordinary circumstances. The written extension request must include a detailed explanation of the circumstances supporting the need for additional time and be postmarked within six months after the last day of the applicable reporting period. Filing extensions may be granted by MDHHS for good cause, but such extensions are made at the discretion of MDHHS.

The cost report must be fully completed and signed. Cost reports received that were not submitted in a format approved by MDHHS, or have been altered, or are incomplete, and/or not signed will be rejected with instructions noting the deficiencies in need of correction. Cost reports that are not accepted due to improper completion may result in exclusion from program participation for the respective cost reporting period.

The approved version of the cost report, the signed cost report certification, and any

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supporting documentation should be submitted electronically.

After the Cost Report has been reviewed and accepted, the provider must maintain a copy of both the signed and electronic versions of the cost report and all supporting documentation.

B) DEFINITIONS

Allocation Methodology must be applied to direct cost centers which support GEMT in addition to one or more non-GEMT functions. The costs of providing GEMT in addition to other programs and services are to be allocated based on a percentage of total hours logged performing GEMT activities versus activities identified with other cost objectives.

Allowable Costs include both direct costs incurred for the provision of GEMT services that are reported in accordance with cost report instructions and indirect costs determined in accordance with cost report instructions. Allowable costs must be determined in accordance with the Centers for Medicare and Medicaid Services (CMS) Provider Reimbursement Manual (CMS Pub. 15-1), CMS non-institutional reimbursement policies, Medicare cost reimbursement principles in 42 CFR Part 413 and Section 1861 of the Social Security Act, and 2 CFR Part 200 as implemented by HHS at 45 CFR Part 75, which establish principles and standards for determining allowable costs and the methodology for allocation and apportioning those expenses to the Medicaid program.

Direct Costs:

- 1) Can be identified specifically with a particular final cost objective, to meet emergency transportation service requirements, a federal award, or other internally or externally funded activity in alignment with the definition of direct cost in 2 CFR Part 200.413 and 2 CFR 200.405.
- 2) Can be directly assigned to such activities relatively easily with a high degree of accuracy.
- 3) Are allowable if costs can be discretely tracked to GEMT services.
- 4) Are allowable if readily assignable to GEMT, without effort disproportionate to the results achieved.

Dry Runs include emergency medical dispatches to a scene, but the patient either does not require transport to a hospital, refuses medical care, or is already being taken care of by other means, resulting in the ambulance returning to service without transporting a patient. Dry runs are not covered by this program, and associated costs will not be reimbursed as Medicaid transportation services.

Eligible GEMT Providers that qualify to receive reconciled cost reimbursement under this program must meet the following requirements continuously during the claiming period:

- 1) Provide GEMT services to Medicaid beneficiaries.
- 2) Be enrolled as a Medicaid provider for the period being claimed.
- 3) Be owned or operated by the state or a political subdivision of the state, and employ or contract with persons who are licensed to provide emergency medical services in the state of Michigan.

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Eligible Medicaid Beneficiaries qualify for Medicaid services on the date of transport, excluding individuals with coverage under both Medicare and Medicaid programs ("dually eligible") or the Children's Health Insurance Program (CHIP).

GEMT per-Service Cost Rate is calculated by dividing the total GEMT services allowable direct and indirect costs by the total number of GEMT transports provided during the reporting period.

GEMT Services include activities necessary for the act of transporting an individual from any point of origin to the nearest medical facility capable of meeting the emergency medical needs of the patient, as well as the advanced, limited-advanced, and basic life support services provided to an individual by GEMT providers before or during the act of transportation.

Indirect Costs include those that cannot be readily assigned to a particular cost objective and are those that have been incurred for common or joint purposes. Allowable indirect costs are determined in one of two ways for each cost reporting period:

1. GEMT providers with a federally approved indirect cost rate must apply the cognizant agency-specific approved indirect cost rate to the total allowable direct costs of GEMT services.
2. GEMT providers that do not have a cognizant agency-specific approved indirect cost rate may identify indirect costs by applying the prevailing de minimis rate for the applicable service period to the total allowable direct costs of GEMT services.
3. Allowable GEMT services indirect costs will be calculated on the Settlement Tabs.

Non-Medical Emergency Response includes all emergency response activities whose purpose is not primarily medical. These responses are classified by dispatch in a variety of categories and reported for the purpose of cost reporting in a summary category of non-medical emergency response. Expenditures assigned to this cost objective are not allowable for determining the cost of emergency transportation.

Non-Medical Emergency Ancillary Services include activities such as fire prevention and permit issuance that are performed in the absence of an emergency to support preparedness, mitigate the need for emergency response, or lessen the severity of an emergency that might occur. For the purpose of Medicaid cost identification, expenditures associated with non-emergency ancillary services are not allowable for determining the cost of emergency medical transportation.

Shift means a standard period of time assigned for a complete cycle of work, as set by each

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eligible GEMT provider. The number of hours in a shift may vary by GEMT provider but will be consistent to each GEMT provider.

Service Period means October 1 through September 30 of each cost reporting period.

Transports include patient transits to an emergency medical facility following an emergency medical response.

Transports provided to eligible Medicaid beneficiaries during the reporting period billed and paid with the following transport codes qualify for payment through the supplemental reimbursement program:

Claim Code	Description
A0225	Neonatal Emergency Transport
A0426	Advanced Life Support, Non-Emergency Transport, Level 1 (ALS 1)
A0427	Advanced Life Support, Emergency Transport, Level 1 (ALS 1- Emergency)
A0428	Basic Life Support, Non-Emergency Transport (BLS)
A0429	Basic Life Support, Emergency Transport (BLS, Emergency)
A0433	Advanced Life Support, Level 2 (ALS 2)
A0434	Specialty Care Transport

Transports provided for beneficiaries dually eligible for Medicare and Medicaid (crossover claims) are not eligible for supplemental reimbursement.

Unallowable Costs are those expenditures, such as bad debts and contributions and donations, which 2 CFR, Part 200 does not permit to be charged for federal programs. Additionally, for the purposes of cost identification for emergency medical transportation, all costs associated with a direct service cost objective other than GEMT are non-allowable. These include, but are not limited to non- medical emergency response, non-emergency ancillary services, standby services, and dry runs.

c) REPORTING REQUIREMENTS

All costs reported must be in accordance with the following:

- 1) SPA MI-25-0023. Reconciled cost reimbursement under this program is available only for allowable costs incurred for providing GEMT services to eligible Medicaid beneficiaries that are in excess of the payments the eligible GEMT provider receives per transport from any source of reimbursement.

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- a) The allowable costs must be determined in accordance with the methodology specified under SPA MI-25-0023.
 - b) A copy of the State Plan which includes GEMT services can be requested in writing from the ADDRESS OR REFERENCE TO INTERNET.
 - c) A copy of the cost report can be found on **LINK.**
- 2) Medicare cost reimbursement principles in 42 Code of Federal Regulations (CFR), Part 413 and Section 1861 of the Federal Social Security Act (42 USC, Section 1395x). 42 CFR and the governing statute in the Federal Social Security Act outlines the manner in which allowable costs are considered reasonable, necessary and related to beneficiary health care.
 - 3) Medicare cost reimbursement principles are reiterated in the CMS, Provider Reimbursement Manual 15-1 (CMS Pub. 15-1). This manual is online at <https://www.cms.gov/regulations-and-guidance/guidance/manuals/paper-based-manuals-items/cms021929>, and must be followed, except as expressly modified herein.
 - 4) Allowable costs are those that are generally considered eligible for federal reimbursement based on the cost principles established in 2 CFR Part 200. Allowable costs comply with CMS non-institutional reimbursement policy.
 - 5) 45 CFR 75.412 indicates there is no universal rule for classifying certain costs as either direct or indirect under every accounting system. A cost may be direct with respect to some specific service or function, but indirect with respect to the Federal award or other final cost objective. Therefore, it is essential that each item of cost incurred for the same purpose be treated consistently in like circumstances either as a direct or an indirect cost in order to avoid possible double charging of Federal awards.

D) ADDITIONAL CRITERIA FOR COST REPORTING

- 1) Only costs for services provided to Medicaid beneficiaries on or after October 1 of the reporting year are eligible for reconciled cost reimbursement.
- 2) Administrative costs incurred for reimbursing the Agency must be excluded from this cost report.
- 3) The only administrative costs incurred for billing and/or accounting services that are eligible for reimbursement are those in compliance with the federal regulations as defined under 2 CFR. Part 200.
- 4) Activity hours used for cost allocations must be supported with the use of worker day logs, CAD data, or other approved time or trip statistics support.
- 5) Depreciation of fire trucks and other response vehicles not used for emergency transports must be reported separately from the depreciation of ambulance vehicles.
- 6) In accordance with federal regulations as defined under 2 CFR. Part 200. Subpart E.

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Section 200.439, capital assets will follow threshold guidance.

- 7) Grant revenue is not required to be offset against expenses.

**Submission Draft - GROUND EMERGENCY MEDICAL
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E) COST REPORT SECTIONS

Section	Description
Certification	General Information and Certification
Schedule 1	Direct Expense
Schedule 2	Indirect Expense
Schedule 3	Non-Ambulance Expense
Schedule 4	Reclassifications
Schedule 5	Adjustments
Schedule 6	Revenues
Schedule 7	Estimated Settlement
Schedule 8	Final Settlement

GENERAL INFORMATION AND CERTIFICATION

Complete items 1-26. The individual signing the certification statement must be an Officer or Administrator. A typed signature is not acceptable. The signature page must include an electronic signature, or the Certification worksheet may be signed, then printed and scanned.

SCHEDULE 1 – DIRECT EXPENSE

Schedule 1 is used to determine the allowable direct costs for GEMT services.

2 CFR 200.413 indicates that costs incurred for the same purpose in like circumstances must be treated consistently as either direct or indirect costs. Essentially, any cost incurred by a fire department which includes costs applicable to both firefighting and EMS services must be consistently categorized as either direct or indirect in its entirety. For example, if travel expenses are assigned to EMS services as a direct cost, the remaining portion must be assigned to firefighting, or any other cost objective, as a direct cost to avoid possible double charging.

Professional and Contracted Services

- **Salaries/Fringe Benefits:** Assignment should be made to the appropriate cost center

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based on employee type. If an individual supports GEMT in addition to other functions (e.g., shared emergency medical and fire service programs), salary and benefit costs can be allocated based on a percentage of total hours logged performing GEMT service activities versus other service activities.

- **Medical Equipment and Supplies:** Assignment should be based on direct identification.
- **Materials and Supplies:** Assignment should be based on direct identification.
- **Travel:** Assignment should be based on direct identification.
- **Training:** Assignment should be based on direct identification.

Capital Outlays

At the time of this submission, assignment of costs should be made to the appropriate cost center based on asset use. Providers can report depreciation on capital assets in accordance with federal regulations as defined under 2 CFR. Part 200. Subpart E. Section 200.439.

These costs can be directly assigned to ambulance direct service expenses. Expenditures benefiting non-medical emergency response and non-emergency ancillary services cost objectives should be excluded from the GEMT cost report.

Column 1: Enter expenses from the working trial balance that are associated with emergency medical response services. Any costs that are not 100% GEMT or are considered joint costs with other cost objectives will be captured on Schedule 2 – Indirect Expense or reported on Schedule 3 – Non-Ambulance Expense.

Allocated Direct Costs

Participating providers can report the cost of personnel directly performing GEMT services in addition to other duties (e.g., firefighting, supervision) using a federally approved allocation methodology. Providers must have a method in place to segregate time/cost applicable to GEMT services and maintain records of the allocation of time.

Allocated Direct Costs = Percentage of time that eligible personnel are performing GEMT-related activities.

$$\frac{\text{Total hours logged for GEMT activities}}{\text{Total hours logged for all (GEMT and non-GEMT) activities}}$$

Providers may use the following options to track time. Other methods of time tracking must be approved by MDHHS prior to reporting:

1. Computer Aided Dispatch (CAD) Data or Personnel Logs

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2. Time Studies (with CMS approval)

CMS requires that 100% time tracking methodology documentation must be maintained. (Note: CMS has not provided a definitive list of acceptable time tracking methodologies. Any CMS-required changes to the way a provider tracks time and cost would be applicable to future years' reports.) Documentation must be available on request during monitoring reviews and financial audits. Without proper documentation, costs associated with allocated direct costs are unallowable. Unallowable methods of time tracking include counting employees or allocating calls based on call count (EMS call vs. fire call).

Column 2: No input necessary. Enter reclassifications in Column 3 and 6 for expenses on Schedule 4. Information will flow from Schedule 4.

A reclassification to Schedule 3 Non-Ambulance Expense is required for the portion of Column 1 expenses allocable to dry runs. The allocation should be based on hours logged for dry runs to total GEMT hours logged.

Column 3: No input necessary. Enter adjustments for Column 2 expenses on Schedule 5. Information will flow from Schedule 5.

Column 4: No input necessary. Total Direct Expense will auto calculate.

SCHEDULE 2 - INDIRECT EXPENSE

Schedule 2 is used to determine the indirect cost factor that will be applied to allowable direct GEMT expenses on the settlement schedules.

Indirect costs are those that cannot be readily assigned to a particular cost objective and are incurred for common or joint purposes (e.g., administrative staff that support GEMT services but do not provide direct care to individuals). The costs and related basis used to determine the allocated indirect costs must comply with Medicaid cost principles specified in 2 CFR Part 200.

Line 9.00 Select "Yes" or "No" from the dropdown box.

Line 10.00 If "Yes" was selected, enter the federally approved indirect cost rate. Support must be submitted with the cost report.

Line 13.00 If "No" was selected, enter the prevailing federal de minimis cost allocation rate for the cost report period.

Participating providers have two options for reporting indirect costs in the GEMT Program:

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Option 1:

GEMT providers with a federally approved indirect cost rate must apply the cognizant agency-specific approved indirect cost rate to their total direct costs.

Option 2:

GEMT providers without a cognizant agency-specific approved indirect cost rate can identify indirect costs by applying the prevailing de minimis rate for the applicable service period to their total direct costs.

SCHEDULE 3 – NON-AMBULANCE EXPENSE

Schedule 3 is used to capture expenses applicable to non-ambulance cost objectives (non-GEMT) and non-allowable costs.

Costs not related to GEMT services are not reimbursable on the GEMT cost report and should be reported on Schedule 3 – Non-Ambulance Expense. These costs include those that do not meet the definition of Direct or Indirect Costs as described above (e.g., fire prevention costs) or are unallowable per the federal guidance for this program. Some examples include:

- **Non-Medical Emergency Response:** Emergency response activities whose purpose is not primarily medical. These responses are classified by dispatch in various categories and reported in a summary category of non-medical emergency response for cost reporting purposes. This includes costs of equipment not dedicated to ground ambulance transportation and the portion of the shared personnel salary and benefits not allocated to direct emergency costs on Schedule 1. Expenditures assigned to this cost objective are not allowable for determining the cost of emergency transportation.
- **Non-Medical Emergency Ancillary Services:** Activities such as fire prevention and permit issuance that are performed in the absence of an emergency to support preparedness, mitigate the need for emergency response, or lessen the severity of an emergency that might occur. For Medicaid cost identification, expenditures associated with non-emergency ancillary services are not allowable for determining the cost of emergency medical transportation.
- **Unallowable Costs:** Expenditures, such as bad debts and contributions and donations, which 2 CFR, Part 200 does not permit to be charged for a federal program. Additionally, for Medicaid cost identification for emergency medical transportation, expenditures benefiting the non-medical emergency response and non-emergency ancillary services cost objectives are not allowable. For a complete listing of federal allowable and unallowable costs, please refer to: 2 CFR, part 200 as implemented by HHS at 45 CFR, part 75.

Column 1: Enter expenses from the working trial balance that are associated with cost objectives other than emergency medical response services.

Column 2: No input necessary. Enter reclassifications in Column 3 and 6 for expenses on Schedule 4. Information will flow from Schedule 4.

Submission Draft - GROUND EMERGENCY MEDICAL
TRANSPORTATION SERVICES GENERAL INSTRUCTIONS FOR
COMPLETING COST REPORT

Column 3: No input necessary. Enter adjustments for Column 2 expenses on Schedule 5. Information will flow from Schedule 5.

Column 4: No input necessary. Total Non-Ambulance Services Expense will auto calculate.

SCHEDULE 4 - RECLASSIFICATIONS

A reclassification of expense is an entry that transfers costs from one cost center and/or schedule to another. Reclassification will be necessary when an expense or portion of an expense is improperly classified in Column 1 of Expense Schedule 1 or 3. Supporting calculations for reclassifications must be submitted with the cost report.

Enter a brief description of the reason for the reclassification in the “Explanation of Entry” column.

Reclassification Increases

Column 1: Select cost center

Column 2: Enter the schedule and line number for each expense reclassification entry increase.

Column 3: Enter the amounts for each reclassification entry increase.

Reclassification Decreases

Column 4: Select cost center

Column 5: Enter the schedule and line number for each expense reclassification entry decrease.

Column 6: Enter the amounts for each reclassification entry decrease.

The increased total **must equal** the decreased total at the bottom of this schedule.

SCHEDULE 5 – ADJUSTMENTS

An adjustment is an entry to adjust expenses. For example, the cost of fundraising activities is not a reimbursable expense under the CMS Pub.15-1 and 2 CFR, Part 200. Therefore, remove any costs associated with fundraising, which are included in your general ledger expenses, through an adjustment in Schedule 5.

Enter the reason for each adjustment in the “Description” column.

Column 1: Enter A if the basis of the adjustment is cost. Enter B if the basis of the adjustment is the amount received.

Column 2: Enter the amount of the increase or (decrease) for each line of each adjustment entry.

Column 3: Enter the cost center for each adjustment entry.

Column 4: Enter the schedule and line number for each adjustment entry.

**Submission Draft - GROUND EMERGENCY MEDICAL
TRANSPORTATION SERVICES GENERAL INSTRUCTIONS FOR
COMPLETING COST REPORT**

SCHEDULE 6 – REVENUES

AREA A Enter the revenue received from all sources for all eligible Medicaid GEMT Fee for Service transports performed during the reporting period. Exclude revenue for services performed for dually eligible patients. Include revenue related to Medicaid emergency transports and paid on procedure codes A0225, A0420, A0425, A0426, A0427, A0428, A0429, A0433, and A0434.

AREA B Enter the revenue received from all sources for all eligible Medicaid GEMT Managed Care transports performed during the reporting period. Exclude revenue for services performed for dually eligible patients. Include revenue related to Medicaid emergency transports and paid on procedure codes A0225, A0420, A0425, A0426, A0427, A0428, A0429, A0433, and A0434.

AREA C Enter all other revenue from the working trial balance.

Column 1: Review the description to properly assign revenue to the appropriate line. Enter additional descriptions, as applicable, on Lines 13 through 30.

Columns 2: Enter dollar amounts for revenue received.

SCHEDULE 7 – ESTIMATED SETTLEMENT

Line 7-4: Enter the total number of Michigan Medicaid Fee for Service eligible GEMT transports during the cost report period in Column 1 by quarter. Enter Michigan Medicaid Managed Care transports in Column 2 by quarter. Enter all other transports in Column 3 by quarter. Do not include dry runs in the count. No other input is necessary.

Line 7-9: The Net cost of Transports will auto calculate.

Line 7-11: The Net Federal Participation Amount will auto calculate. This is the federal share of the estimated settlement for Fee for Service transports.

SCHEDULE 8 – FINAL SETTLEMENT

The Final Settlement tab will be completed by MDHHS following final review of the cost report and based on updated Medicaid claims payment data.

**MICHIGAN GROUND EMERGENCY MEDICAL TRANSPORTATION (GEMT)
INTEGRATED DISCLOSURE AND MEDICAID COST REPORT
GENERAL INFORMATION AND CERTIFICATION**

1. Name of Department / Agency:		2. Medicaid #:	3. National Provider Identification (NPI):	
4. Doing Business As (DBA):			5. Facility Business Phone:	
6. Fire District/Agency Street Address:	7. City:	8. Zip Code:		
9. Mailing Address - Street or P.O. Box (if different):	10. City:	11. Zip Code:		
12. Name of Person Signing and Certifying Report:				
13. Report Contact Person:		14. Phone Number:	Phone Ext:	
15. Mailing Address - Street or P. O. Box:	16. City:	17. State:	18. Zip Code:	
19. Previous Name of Fire District/Agency if Changed Since Previous Report:				20. Date of Change:
21. Does your organization use another entity to provide EMT services?		22. Date Range of EMT Service Agreement:		
23. Does your organization use another entity to provide billing for EMT services?		24. Are billing services paid on a Flat Rate or a Percentage:		
25. Reporting Period Began:		26. Reporting Period Ended:		
27. Net Cost of Transports \$0.00				

Intentional misrepresentation of falsification of any information contained in this request resulting in reimbursement by the Michigan Department of Health and Human Services (MDHHS) may be punishable by fine and/or imprisonment under federal laws (42 CFR, Section 1003.102 - "Basis for Civil Money Penalties and Assessments"; and 18 U.S.C. 1347 - "Health Care Fraud")

For the purpose of this certification, "provider" is a Publicly Owned or Operated Ambulance provider.

Certification by Officer or Administrator of the Fire Department / Agency

I, _____ certify under penalty of perjury as follows:

Public funds for services provided have been expended as necessary for Federal Financial Participation (FFP), pursuant to the requirements of Section 1903(w) of the Social Security Act and 42 C.F.R. § 433.50 *et seq.* for allowable costs.

The expenditures claimed have not previously been, nor will be, claimed at any other time to receive Federal Funds under Medicaid or any other program.

The provider acknowledges that the information is to be used for claiming Federal funds and understands that misrepresentation of information constitutes a violation of Federal and State law.

The provider acknowledges that all funds expended are subject to review and audit by the Department of Health and Human Services

The provider acknowledges and understands that the Department of Health and Human Services must deny payments for any claim submitted if it is determined that the certification is not adequately supported for purposes of Federal Financial Participation.

That I am the responsible person of the subject Department / Agency and am duly authorized to sign this certification and that, to the best of my knowledge and information, each statement and amount in the accompanying schedules are to be true, correct, and in compliance with Michigan Revised Statutes.

Date of Signature	<i>Name of Department/Agency</i>

E-mail the signed PDF electronic version of the completed cost report to: sampleemail@emailexchange.com By: _____ (Signature)

Title: _____

Address: _____

NOTICE

Please be advised that submission of cost reports for items or services which were not provided; are not reimbursable under the Medicaid program or claimed in violation of an agreement with the State, may subject you (or your organization) to civil money penalty assessments.

SCHEDULE 1 - DIRECT AMBULANCE SERVICES EXPENSE

Expenses reflected on this schedule are Direct Expenses supporting the provision of GEMT services.

Fire Department / Agency Name: 0 Fiscal Year Ended: January 0, 1900
 National Provider Identification: 0

Cost Center No.	Cost Center	1 Ambulance Services Expense	2 Total Reclassifications <i>Fr Sch 4, Cols 3 & 6</i>	3 Total Adjustments <i>Fr Sch 5, Col 2</i>	4 Total Ambulance Services Expense <i>To Sch 1, Col 2</i>
Direct Service Capital Related					
1-1	Depreciation - Equipment	\$ -	\$ -	\$ -	\$ -
1-2	Leases and Rentals - Equipment	\$ -	\$ -	\$ -	\$ -
1-3	Depreciation - Vehicles	\$ -	\$ -	\$ -	\$ -
1-4	Leases and Rentals - Vehicles	\$ -	\$ -	\$ -	\$ -
	Total Direct Capital Related (Lines 1 through 4)	\$ -	\$ -	\$ -	\$ -
Direct Service Personnel					
1-5	Salaries	\$ -	\$ -	\$ -	\$ -
1-6	Fringe Benefits	\$ -	\$ -	\$ -	\$ -
1-7	Contracted Labor	\$ -	\$ -	\$ -	\$ -
	Total Direct Service Personnel (Lines 5 through 7)	\$ -	\$ -	\$ -	\$ -
Direct Service Non-Personnel					
1-8	Professional Services	\$ -	\$ -	\$ -	\$ -
1-9	Recruiting	\$ -	\$ -	\$ -	\$ -
1-10	Travel and Transportation	\$ -	\$ -	\$ -	\$ -
1-11	Fleet Maintenance	\$ -	\$ -	\$ -	\$ -
1-12	Publication and Printing	\$ -	\$ -	\$ -	\$ -
1-13	Memberships and Subscriptions	\$ -	\$ -	\$ -	\$ -
1-14	Materials and Supplies	\$ -	\$ -	\$ -	\$ -
1-15	Minor Equipment	\$ -	\$ -	\$ -	\$ -
1-16	Training and Education	\$ -	\$ -	\$ -	\$ -
1-17	Communication	\$ -	\$ -	\$ -	\$ -
1-18	Information Technology	\$ -	\$ -	\$ -	\$ -
	Total Direct Service Non-Personnel (Lines 8 - 20)	\$ -	\$ -	\$ -	\$ -
	Total Fire District / Agency	\$ -	\$ -	\$ -	\$ -

SCHEDULE 2 - INDIRECT EXPENSE
Expenses reflected on this schedule are indirect expenses which will be partially allocated to GEMT Services

Department / Agency Name: 0
 National Provider Identification: 0

Fiscal Year Ended: January 0, 1900

Indirect Cost Factor	
Description	Response
Does your agency have a Federally Approved Indirect Cost Rate? Enter Indirect Cost Rate	Yes 0%

Final Indirect Cost Factor 0%

SCHEDULE 3 - Non-Ambulance Expense

Expenses reflected on this schedule are not allocated to GEMT Services

Department / Agency Name: 0 Fiscal Year Ended: January 0, 1900
 National Provider Identification: 0

Line No.	Cost Center	1 Non-Ambulance Services Expenses	2 Total Reclassifications (A) <i>Fr Sch 4, Cols 3 & 6</i>	3 Total Adjustments (B) <i>Fr Sch 5, Col 2</i>	4 Net Non- Ambulance Services Expenses
Capital Related					
3-1	Depreciation - Equipment	\$ -	\$ -	\$ -	\$ -
3-2	Leases and Rentals - Equipment	\$ -	\$ -	\$ -	\$ -
3-3	Depreciation - Vehicles	\$ -	\$ -	\$ -	\$ -
3-4	Leases and Rentals - Vehicles	\$ -	\$ -	\$ -	\$ -
3-5	Depreciation - Buildings and Improvements	\$ -	\$ -	\$ -	\$ -
3-6	Leases and Rentals - Buildings	\$ -	\$ -	\$ -	\$ -
3-7	Property Taxes	\$ -	\$ -	\$ -	\$ -
3-8	Property Insurance	\$ -	\$ -	\$ -	\$ -
3-9	Interest - Property, Plant, and Equipment	\$ -	\$ -	\$ -	\$ -
3-10	Other - Please Describe	\$ -	\$ -	\$ -	\$ -
	Total Capital Related (Lines 1 through 10)	\$ -	\$ -	\$ -	\$ -

Line No.	Cost Center	1 Non-Ambulance Services Expenses	2 Total Reclassifications <i>Fr Sch 4, Cols 3 & 6</i>	3 Total Adjustments <i>Fr Sch 5, Col 2</i>	4 Net Non- Ambulance Services Expenses
Personnel Cost					
3-11	Salaries	\$ -	\$ -	\$ -	\$ -
3-12	Fringe Benefits	\$ -	\$ -	\$ -	\$ -
3-13	Contracted Labor	\$ -	\$ -	\$ -	\$ -
	Total Personnel Services (Lines 11 through 13)	\$ -	\$ -	\$ -	\$ -

Line No.	Cost Center	1 Non-Ambulance Services Expenses	2 Total Reclassifications	3 Total Adjustments	4 Net Non- Ambulance Services Expenses
----------	-------------	---	---------------------------------	------------------------	---

			Fr Sch 4, Cols 3 & 6	Fr Sch 5, Col 2	
	Non-Personnel	\$ -			
3-14	Professional Services	\$ -	\$ -	\$ -	\$ -
3-15	Recruiting	\$ -	\$ -	\$ -	\$ -
3-16	Travel and Transportation	\$ -	\$ -	\$ -	\$ -
3-17	Fleet Maintenance	\$ -	\$ -	\$ -	\$ -
3-18	Publication and Printing	\$ -	\$ -	\$ -	\$ -
3-19	Memberships and Subscriptions	\$ -	\$ -	\$ -	\$ -
3-20	Materials and Supplies	\$ -	\$ -	\$ -	\$ -
3-21	Minor Equipment	\$ -	\$ -	\$ -	\$ -
3-22	Training and Education	\$ -	\$ -	\$ -	\$ -
3-23	Communication	\$ -	\$ -	\$ -	\$ -
3-24	Information Technology	\$ -	\$ -	\$ -	\$ -
	Total Non-Personnel	\$ -	\$ -	\$ -	\$ -
	Overhead				
3-25	Administrative	\$ -	\$ -	\$ -	\$ -
3-26	Legal	\$ -	\$ -	\$ -	\$ -
3-27	Accounting	\$ -	\$ -	\$ -	\$ -
3-28	Advertising	\$ -	\$ -	\$ -	\$ -
3-29	Interest	\$ -	\$ -	\$ -	\$ -
3-30	General Insurance	\$ -	\$ -	\$ -	\$ -
3-31	Plant Operations and Maintenance	\$ -	\$ -	\$ -	\$ -
3-32	Housekeeping	\$ -	\$ -	\$ -	\$ -
3-33	Utilities	\$ -	\$ -	\$ -	\$ -
3-34	Postage	\$ -	\$ -	\$ -	\$ -
3-35	Other - Please Describe	\$ -	\$ -	\$ -	\$ -
3-36	Other - Please Describe	\$ -	\$ -	\$ -	\$ -
3-37	Other - Please Describe	\$ -	\$ -	\$ -	\$ -
	Total Overhead	\$ -	\$ -	\$ -	\$ -

Line No.	Cost Center	1 Non-Ambulance Services Expenses	2 Total Reclassifications Fr Sch 4, Cols 3 & 6	3 Total Adjustments Fr Sch 5, Col 2	4 Net Non- Ambulance Services Expenses
	Total Fire District / Agency	\$ -	\$ -	\$ -	\$ -

SCHEDULE 5 - ADJUSTMENTS TO EXPENSES

Department / Agency: 0
 National Provider Identification: 0

Fiscal Year Ended: January 0, 1900

Description	Basis for Adjustment (A or B)	Amount Increase / (Decrease)	Cost Center	Line Number
	1	2	3	4
5-1		\$ -	Select Cost Center	Select Line Number
5-2		\$ -	Select Cost Center	Select Line Number
5-3		\$ -	Select Cost Center	Select Line Number
5-4		\$ -	Select Cost Center	Select Line Number
5-5		\$ -	Select Cost Center	Select Line Number
5-6		\$ -	Select Cost Center	Select Line Number
5-7		\$ -	Select Cost Center	Select Line Number
5-8		\$ -	Select Cost Center	Select Line Number
5-9		\$ -	Select Cost Center	Select Line Number
5-10		\$ -	Select Cost Center	Select Line Number
5-11		\$ -	Select Cost Center	Select Line Number
5-12		\$ -	Select Cost Center	Select Line Number
5-13		\$ -	Select Cost Center	Select Line Number
5-14		\$ -	Select Cost Center	Select Line Number
5-15		\$ -	Select Cost Center	Select Line Number
5-16		\$ -	Select Cost Center	Select Line Number
5-17		\$ -	Select Cost Center	Select Line Number
5-18		\$ -	Select Cost Center	Select Line Number
5-19		\$ -	Select Cost Center	Select Line Number
5-20		\$ -	Select Cost Center	Select Line Number
5-21		\$ -	Select Cost Center	Select Line Number
5-22		\$ -	Select Cost Center	Select Line Number
5-23		\$ -	Select Cost Center	Select Line Number
5-24		\$ -	Select Cost Center	Select Line Number
5-25		\$ -	Select Cost Center	Select Line Number
5-26		\$ -	Select Cost Center	Select Line Number
5-27		\$ -	Select Cost Center	Select Line Number
5-28		\$ -	Select Cost Center	Select Line Number
5-29		\$ -	Select Cost Center	Select Line Number
5-30		\$ -	Select Cost Center	Select Line Number
Total		\$ -		

Basis for Adjustment

A = Cost (if cost, including applicable overhead, can be determined)

B = Amount received (if cost cannot be determined)

SCHEDULE 6 - REVENUE / FUNDING SOURCES

Department / Agency: 0
 National Provider Identification: 0

Fiscal Year Ended: January 0, 1900

A	1	2	3	4	5	6
		Qtr 1 October 1 through December 31	Qtr 2 January 1 through March 31	Qtr 3 April 1 through June 30	Qtr 4 July 1 through September 30	Total
MICHIGAN MEDICAID FEE FOR SERVICE (FFS) REVENUE FROM TRANSPORTS						
6-1	Michigan Medicaid Fee for Service					-
6-2	Michigan Medicaid Fee for Service Other - (Specify) *	\$ -	\$ -	\$ -	\$ -	-
6-3	Michigan Medicaid Fee for Service Other - (Specify) *	\$ -	\$ -	\$ -	\$ -	-
6-4	Michigan Medicaid Fee for Service Other - (Specify) *	\$ -	\$ -	\$ -	\$ -	-
6-5	Michigan Medicaid Fee for Service Other - (Specify) *	\$ -	\$ -	\$ -	\$ -	-
6-6	Michigan Medicaid Fee for Service Other - (Specify) *	\$ -	\$ -	\$ -	\$ -	-
	Total Michigan Medicaid FFS Revenue from Transports	\$ -	\$ -	\$ -	\$ -	\$ -
[a]						
B	1	2	3	4	5	6
MICHIGAN MEDICAID MANAGED CARE ORGANIZATION (MCO) REVENUE FROM TRANSPORTS						
6-7	Michigan Medicaid Managed Care Organization					-
6-8	Michigan Medicaid Managed Care Organization Other - (Specify) **	\$ -	\$ -	\$ -	\$ -	-
6-9	Michigan Medicaid Managed Care Organization Other - (Specify) **	\$ -	\$ -	\$ -	\$ -	-
6-10	Michigan Medicaid Managed Care Organization Other - (Specify) **	\$ -	\$ -	\$ -	\$ -	-
6-11	Michigan Medicaid Managed Care Organization Other - (Specify) **	\$ -	\$ -	\$ -	\$ -	-
6-12	Michigan Medicaid Managed Care Organization Other - (Specify) **	\$ -	\$ -	\$ -	\$ -	-
	Total Michigan Medicaid MCO Revenue from Transports	\$ -	\$ -	\$ -	\$ -	\$ -
[b]						
C	1					2
OTHER REVENUE/FUNDING SOURCES						Ambulance Service Revenue
6-13	Out of State Medicaid					
6-14	Auto Insurance					
6-15	Contract					
6-16	Governmental					
6-17	Medicare					
6-18	Medicare Dual					
6-19	Medicare HMO					
6-20	Private Insurance					
6-21	Self Pay					
6-22	Workers Comp					
6-23	Other- (Specify)					
6-24	Other- (Specify)					
6-25	Other- (Specify)					
6-26	Other- (Specify)					
6-27	Other- (Specify)					
6-28	Other- (Specify)					
6-29	Other- (Specify)					
6-30	Other- (Specify)					
	Total Other Revenue					\$ -
GRAND TOTAL [A+B+C]						\$ -
[c]						

Note: * Line 1 through 6 - Enter payments for FFS transports received from Medicaid. (i.e. Share of Cost, Other Health Care, Deductibles, etc.)

** Lines 7 through 12 - Enter Medicaid Managed Care revenue from transports Medicaid Managed Care, Medicaid Managed Care other, Other Health Care, Deductibles, etc.

SCHEDULE 7 - ESTIMATED SETTLEMENT CALCULATION

Department / Agency: 0
 National Provider Identification: 0

Fiscal Year Ended: January 0, 1900

Average Cost per Ambulance Service						
7-1 Accumulated Direct Cost of Ambulance Services (from Sch 1)						\$ -
7-2 Administrative & General to be included (from Sch 2)						\$ -
7-3 Grand Total of Ambulance Service Expense (7-1 + 7-2)						\$ -
7-4 Number of Ambulance Services Transports, based on Date of Service						
		1	2	3		
		Michigan Medicaid	Michigan Medicaid	Other		
		Fee For Service	Managed Care			
Qtr 1	October 1 through December 31					
Qtr 2	January 1 through March 31					
Qtr 3	April 1 through June 30					
Qtr 4	July 1 through September 30					
		-	-	-		
7-5 Average Cost per Ambulance Service Transports (7-3 / 7-4)						\$ -

Estimated Settlement for Ambulance Services					
	Qtr 1	Qtr 2	Qtr 3	Qtr 4	Totals
	October 1 through December 31	January 1 through March 31	April 1 through June 30	July 1 through September 30	
7-6 Total No. of Medicaid Fee for Service Ambulance Service Transports	-	-	-	-	-
7-7 Total Cost of Medicaid Ambulance Service Transports (Line 7-5 x Line 7-6)	\$ -	\$ -	\$ -	\$ -	\$ -
7-8 Less Total Medicaid Revenue from Transports (Fr Sch 6)	\$ -	\$ -	\$ -	\$ -	\$ -
7-9 Net Cost of Transports	\$ -	\$ -	\$ -	\$ -	\$ -
7-10 Non Federal Share Reduction	\$ -	\$ -	\$ -	\$ -	\$ -
7-11 Net Federal Participation Amount (FMAP estimated at 65.30%)	\$ -	\$ -	\$ -	\$ -	\$ -

- (A) If the percentage-based indirect cost factor is elected, review 2 CFR, Section 200.416 and submit supporting documentation with the cost report submission.
- (B) See DHHS cost reporting instructions for clarification.
- (C) When an indirect cost factor is being applied, there should be no Administrative and General costs allocated.

SCHEDULE 8 - FINAL SETTLEMENT CALCULATION (FOR DEPARTMENT USE ONLY)

Fire Department / Agency: <u>0</u>	Fiscal Year Ended: <u>January 0, 1900</u>
National Provider Identification: <u>0</u>	

8-1 Number of Ambulance Service Transports	Michigan Medicaid	Michigan Medicaid	Michigan Medicaid	Michigan Medicaid	Other
	Regular Medicaid FMAP	Enhanced Medicaid FMAP	Expansion Medicaid FMAP	Managed Care	
	Fee for Service	Fee for Service	Fee for Service	Managed Care	
Qtr 1 October 1 through December 31					
Qtr 2 January 1 through March 31					
Qtr 3 April 1 through June 30					
Qtr 4 July 1 through September 30					
	-	-	-	-	-

8-2 Average Cost per Ambulance Service Transports (7-3 / 7-4)	\$ -
---	------

Final Settlement for Ambulance Services - Regular Medicaid FMAP					
	Qtr 1	Qtr 2	Qtr 3	Qtr 4	Totals
	October 1 through December 31	January 1 through March 31	April 1 through June 30	July 1 through September 30	
8-3 Total No. of Medicaid Fee for Service Ambulance Service Transports	-	-	-	-	-
8-4 Total Cost of Medicaid Ambulance Service Transports	\$ -	\$ -	\$ -	\$ -	\$ -
8-5 Less Total Medicaid Revenue from Transports (MMIS Paid Claims)					\$ -
8-6 Net Cost of Transports	\$ -	\$ -	\$ -	\$ -	\$ -
8-7 Non Federal Share Reduction	-	-	-	-	-
8-8 Net Federal Participation Amount (FMAP = 0.00%)	\$ -	\$ -	\$ -	\$ -	\$ -

Final Settlement for Ambulance Services - Enhanced Medicaid FMAP					
	Qtr 1	Qtr 2	Qtr 3	Qtr 4	Totals
	October 1 through December 31	January 1 through March 31	April 1 through June 30	July 1 through September 30	
8-9 Total No. of Medicaid Fee for Service Ambulance Service Transports	-	-	-	-	-
8-10 Total Cost of Medicaid Ambulance Service Transports	\$ -	\$ -	\$ -	\$ -	\$ -
8-11 Less Total Medicaid Revenue from Transports (MMIS Paid Claims)					\$ -
8-12 Net Cost of Transports	\$ -	\$ -	\$ -	\$ -	\$ -
8-13 Non Federal Share Reduction	-	-	-	-	-
8-14 Net Federal Participation Amount (FMAP = 0.00%)	\$ -	\$ -	\$ -	\$ -	\$ -

Final Settlement for Ambulance Services - Expansion Medicaid FMAP					
	Qtr 1	Qtr 2	Qtr 3	Qtr 4	Totals
	October 1 through December 31	January 1 through March 31	April 1 through June 30	July 1 through September 30	
8-15 Total No. of Medicaid Fee for Service Ambulance Service Transports	-	-	-	-	-
8-16 Total Cost of Medicaid Ambulance Services Transport	\$ -	\$ -	\$ -	\$ -	\$ -
8-17 Less Total Medicaid Revenue from Transports (MMIS Paid Claims)					\$ -
8-18 Net Cost of Transports	\$ -	\$ -	\$ -	\$ -	\$ -
8-19 Non Federal Share Reduction	-	-	-	-	-
8-20 Net Federal Participation Amount (FMAP = 0.00%)	\$ -	\$ -	\$ -	\$ -	\$ -

Final Settlement for Ambulance Services - Medicaid Managed Care					
	Qtr 1	Qtr 2	Qtr 3	Qtr 4	Totals
	October 1 through December 31	January 1 through March 31	April 1 through June 30	July 1 through September 30	
8-21 Total No. of Medicaid Managed Care Ambulance Service Transports	-	-	-	-	-
8-22 Medicaid Managed Care Add on payments					\$ -

Public Notice

Michigan Department of Health and Human Services Health Services

State Plan Amendment (SPA) to Create a Supplemental Reimbursement Program for Ground Emergency Medical Transportation (GEMT)

The Michigan Department of Health and Human Services (MDHHS) plans to submit a SPA request to the Centers for Medicare & Medicaid Services (CMS).

The purpose of the SPA is to request a Certified Public Expenditure Supplemental Payment Program for eligible GEMT providers.

The SPA proposes to:

- Create a GEMT reimbursement program for eligible public emergency medical transportation providers, pursuant to Public Act 275 of 2024.
- Eligible public emergency Medicaid transportation providers that elect to participate in the GEMT program will be eligible to receive reimbursement for Medicaid transports up to their costs as determined through an annual cost report process.
- Eligible providers that elect to not participate in the GEMT program will continue to be reimbursed at the established fee schedule rates.
- The GEMT payments will be funded by Certification of Public Expenditures (CPE) and matching federal Medicaid funds. No state general funds will be used.

The effective date for the SPA is on or after October 1, 2025. The estimated gross cost for the SPA is \$120 million. The impact to the State GF/GP is \$0.

There is no public meeting scheduled regarding this notice. Any interested party wishing to request a written copy of the SPA or wishing to submit comments may do so by sending an e-mail to MSADraftPolicy@michigan.gov or submitting a request in writing to: MDHHS/ Health Services Administration, Program Policy Division, PO Box 30479, Lansing MI 48909-7979 by October 24, 2025. A copy of the proposed State Plan Amendment will also be available for review at: <https://www.michigan.gov/mdhhs/inside-mdhhs/budgetfinance/264/state-plan-amendments>.

RELEASED: September 24, 2025



STATE OF MICHIGAN

DEPARTMENT OF HEALTH AND HUMAN SERVICES
LANSING

GRETCHEN WHITMER
GOVERNOR

ELIZABETH HERTEL
DIRECTOR

September 30, 2025

NAME
TITLE
ADDRESS
CITY STATE ZIP

Dear Tribal Chair and Health Director:

RE: Ground Emergency Medical Transport (GEMT) Reimbursement Methodology for Supplemental Payment

This letter, in compliance with Section 1902(a)(73) and Section 2107(e)(1)(C) of the Social Security Act, serves as notice to all Tribal Chairs and Health Directors of the intent by the Michigan Department of Health and Human Services (MDHHS) to submit a State Plan Amendment (SPA) request to the Centers for Medicare & Medicaid Services (CMS).

The purpose of the SPA is to develop a reimbursement methodology for supplemental payment for GEMT services, pursuant to Public Act 275 of 2024. GEMT providers owned or operated by the state, federally recognized Indian tribes or a political subdivision of the state are eligible to participate in the program. The effective date of the SPA is on or after October 1, 2025.

MDHHS expects the SPA to have minimal impact on Native Americans or Tribal Health Centers. Tribes operating Emergency Medical Systems (EMS) departments that bill Medicaid for emergency ambulance transports provided to Medicaid beneficiaries are eligible to participate in the GEMT program, which may have a positive impact on their funding.

There is no public hearing scheduled for this SPA. Input regarding this SPA is highly encouraged, and comments regarding this notice of intent may be submitted to Lorna Elliott-Egan, MDHHS Liaison to the Michigan tribes. Lorna can be reached at 517-512-4146, or via email at Elliott-EganL@michigan.gov. **Please provide all input by November 14, 2025.**

In addition, MDHHS is offering to set up group or individual consultation meetings to discuss the SPA, according to the tribe's preference. Consultation meetings allow tribes the opportunity to address any concerns and voice any suggestions, revisions, or objections to be relayed to the author of the proposal. If you would like additional information or wish to schedule a consultation meeting, please contact Lorna Elliott-Egan at the telephone number or email address provided above.

MDHHS appreciates the continued opportunity to work collaboratively with you to care for the residents of our state.

An electronic copy of this letter is available at www.michigan.gov/medicaidproviders >> Policy, Letters & Forms.

Sincerely,



Meghan E. Groen, Chief Deputy Director
Health Services

CC: Keri Toback, CMS
Nancy Grano, CMS
Chasity Dial, CEO, American Indian Health and Family Services of Southeastern Michigan
Chris Poole, Director, Indian Health Service - Bemidji Area Office
Lorna Elliott-Egan, MDHHS

Distribution List for L 25-57
September 30, 2025

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Ms. G. Susie Meshigaud, Health Director, Hannahville Health Center
Mr. RD Curtis, Tribal President, Keweenaw Bay Indian Community
Ms. Deanna Foucault, Health Director, Keweenaw Bay Indian Community - Donald Lapointe Health/Educ Facility
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Ms. Sadie Valliere, Health & Human Services Director, Lac Vieux Desert Band
Mr. Larry Romanelli, Ogema, Little River Band of Ottawa Indians
Dr. Daryl Wever, Health Director, Little River Band of Ottawa Indians
Ms. Winnay Wemigwase, Tribal Chairperson, Little Traverse Bay Band of Odawa Indians
Ms. Jodi Werner, Health Director, Little Traverse Bay Band of Odawa
Mr. Bob Peters, Chairman, Match-E-Be-Nash-She-Wish Potawatomi Indians (Gun Lake Band)
Ms. Mallory Horwath, Interim Tribal Council Member, Match-E-Be-Nash-She-Wish Potawatomi
Ms. Dorie Rios, Tribal Chairperson, Nottawaseppi Huron Band of Potawatomi Indians
Ms. Nichol Bremer, Nottawaseppi Huron Band of Potawatomi Indians - Tribal Health Department
Mr. Andrew Straatsma, Nottawaseppi Huron Band of Potawatomi Indians – Tribal Health Department
Mr. Matthew Wesaw, Tribal Chairman, Pokagon Band of Potawatomi Indians
Ms. Priscilla Gatties, Interim Health Director, Pokagon Potawatomi Health Services
Mr. Tim Davis, Tribal Chief, Saginaw Chippewa Indian Tribe
Mrs. Karmen Fox, Executive Health Director, Nimkee Memorial Wellness Center
Mr. Austin Lowes, Tribal Chairperson, Sault Ste. Marie Tribe of Chippewa Indians
Mr. James Benko, Health Director, Sault Ste. Marie Tribe of Chippewa Indians - Health Center

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