

Updates to EMS Fiscal Reporting Guide

Overview

In an attempt to produce more equitable ambulance transportation rates and charges for licensed ambulance services in the State of Utah, suggestions were made by the internal state auditor to improve the EMS Fiscal Reporting Guide (FRG). The changes which were made to the current FRG are listed below.

Changes to EMS Fiscal Reporting Guide

- Added glossary
- Added 3 new revenue categories:
 - EMS Grant Revenue
 - Interest
 - Special Events
- Condensed Expense Categories (Vehicle Operating, Medical Supplies, Purchases Services, Training Expenses, Communication, and Dispatch) into 3 new groupings:
 - Contract Services
 - Maintenance & Supplies
 - Administration & Overhead
- Added 2 new expense categories:
 - Depreciation
 - Medicaid Assessment
- Added Asset row- only for EMS assets (not Fire) and can reflect an allocation % for assets shared between EMS/Fire
 - ➡ R426-8-2. Ambulance Transportation Rates and Charges.
 - (1) Licensed services operating under R426-3 shall not charge more than the rates described in this rule. In addition, the net income of licensed services, including subsidies of any type, shall not exceed the net income limit set by this rule.
 - (a) The net income limit shall be the greater of eight percent of gross revenue or **14 percent return on average assets.**
- Added signature line- to ensure data is accurate and certify that only EMS data is being used

Effective Date

January 1, 2016

If the agency's Fiscal Year ended 6/30/16 and they have not submitted the FRG due on 9/30/16, please use new version.

If the agency's Fiscal Year ended 12/31/16, please use new version.

Glossary for EMS Fiscal Reporting Guide

Billed Transports

EMT Ground Ambulance – the provision of basic patient care and transport by EMT personnel in a licensed ambulance.

Inter-Facility Ground Ambulance – the patient transport to/from a hospital to/from a nursing facility, emergency patient receiving facility, mental health facility, or other licensed medical facility when arranged by the transferring physician for the particular patient.

Advanced Ground Ambulance – the provision of basic or advanced life support patient care and transport by Advanced EMT personnel in a licensed ambulance.

Paramedic Ground Ambulance – the provision of advanced life support patient care and transport by paramedic personnel in a licensed ambulance.

Billed Non-Transport Charges – a service charge to the patient when the 911- system is activated where an EMT and/or Paramedic completes an assessment on the patient.

Billed Mileage – mileage is charged to all patients transported by ambulance. Transport mileage is measured from the incident location to the receiving medical facility.

Billed Off Road Surcharges – when an ambulance travels 10 miles or more on an unpaved road, an additional surcharge per mile is assessed.

Billed Wait Time Surcharges – surcharge as a result of an ambulance waiting more than 15 minutes at time of pick up or at point of delivery.

Billed Supply Charges – the charges for medication and supplies related to the treatment of the patient.

EMS Grant Revenue – the amount of grant funds received for the provision of emergency medical services.

Interest – interest earned on cash temporarily held in savings accounts, certificates of deposits, or other investments.

Special Events – income from activities other than normal business operations, such as: concerts, athletic events, races, and other events.

Other Income – any additional revenue not listed above.

Adjustments

Medicaid Adjustments – amount uncollectable due to Medicaid's payment.

Medicare Adjustments – amount uncollectable due to Medicare's payment.

Allowances/Adjustments/Discounts – discounts and deductions allowed off of revenues.

Bad Debt Write Off - the amount of non-collectable accounts receivable that occurred in the fiscal year.

Expenses

Salaries, Wages, & Benefits – all wages (hourly & salaried) and benefit costs associated for providing EMS. If the EMS agency is also associated with fire suppression and rescue, it is appropriate to use allocations for this item.

Contract Services – services outsourced to another vendor that is necessary for the operation of EMS. Examples are: billing & collection services, Emergency Vehicle Operator (EVO) trainings, & Medical Direction.

Maintenance & Supplies – expenses related to the maintenance and supplies necessary for providing emergency medical services. These may include vehicle operating expenses and medical supplies and equipment.

Administration & Overhead – business expenses not including or related to direct labor, direct materials or third-party. Overhead include: rents, utilities, and insurance expenses. Administration expenses may include: purchased services, employee training, office supplies, radios, pagers, and cell phones.

Depreciation – the cost of a tangible asset over its useful life. This may include vehicles, buildings, and technology.

Medicaid Assessment – matching monies paid by your agency to Medicaid for the fiscal year.

Assets

Total Assets – This is the amount from the balance sheet that equals the sum of Total Liabilities and Equity. This should only reflect EMS assets (not Fire) and may include an allocation for assets shared between EMS and Fire.