

# Alaska Supplemental Emergency Medical Transportation (SEMT)

DAY 2



# Agenda

- ▶ Walk through Website
- ▶ Schedule 9 – Interim Payment
- ▶ Schedule 10 – Final Payment
- ▶ Reconciliation Template

# Interim Payment Example

▶ <u>Example (Just using a single transport):</u>		<u>Source</u>
▶ Provider's cost per medical transport per cost report <u>as filed</u> :	\$2,500	Cost Report As Filed
▶ MINUS Medicaid fee-for service (FFS) payment:	\$(500)	MMIS**
▶ <u>MINUS Medicaid third party liability (TPL) payment:</u>	<u>\$(100)</u>	<u>MMIS**</u>
▶ CPE Costs not covered via other sources of payment	\$1,900	
▶ <u>Federal Medical Assistance Percentage (FMAP) Title XIX*</u>	<u>50%</u>	
▶ Interim Supplemental Payment for the transport	\$950	

# Schedule 9

## **Step 1:**

Report the average cost per MTS Transports from Schedule 7 of the AK SEMT Cost Report for ground, air, and water.

	<b>Service</b>	<b>Ground</b>	<b>Air</b>	<b>Water</b>
1	Average cost per MTS transport	\$ 2,500.00	#DIV/0!	#DIV/0!

## **Step 2**

Run a claims pull from the Medicaid Management Information System (MMIS) for the time period that matches the provider's cost report to be settled, excluding dual eligibles and dry runs. Categorize the number of transports by each Medicaid category that has different Federal Medical Assistance Percentage (FMAP) such as Title XIX, Title XXI, BCC, Medicaid Expansion, and Medicaid Indian Health Services including services that have been tribally refinanced for non Indian Health Service providers in accordance with the State Health Official letter #16-002

	<b>MEDICAID FFS TRANSPORTS</b>	<b>Ground</b>	<b>Air</b>	<b>Water</b>
2	AK Medicaid Title XIX FFS Transports	100		
3	AK Medicaid Title XXI FFS Transports	50		
4	AK Medicaid BCC FFS Transports	10		
5	AK Medicaid Medicaid Expansion FFS Transports	65		
6	AK Medicaid Indian Health Services (I.H.S.) Medicaid FFS Transports and I.H.S. Medicaid Expansion, including tribal refinancing	75		
7	<b>Total Medicaid FFS Transports</b>	<b>300</b>	<b>-</b>	<b>-</b>

# Schedule 9, cont.

### **Step 3:**

Calculate the aggregate cost for transfers using the average cost per transfer in Step 1 multiplied by the transports from Step 2.

	<b>MEDICAID AGGREGATE COST FOR TRANSPORT</b>	<b>Ground</b>	<b>Air</b>	<b>Water</b>
8	AK Medicaid Title XIX	\$ 250,000	#DIV/0!	#DIV/0!
9	AK Medicaid Title XXI	\$ 125,000	#DIV/0!	#DIV/0!
10	AK Medicaid BCC	\$ 25,000	#DIV/0!	#DIV/0!
11	AK Medicaid Medicaid Expansion	\$ 162,500	#DIV/0!	#DIV/0!
12	AK Medicaid Indian Health Services (I.H.S.) Medicaid and I.H.S. Medicaid Expansion, including tribal	\$ 187,500	#DIV/0!	#DIV/0!
13	<b>Total Medicaid FFS Aggregate Cost for Transports</b>	<b>\$ 750,000</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>

### **Step 4:**

Use the claims pull from Step 2. Categorize the revenue by each Medicaid category that has a different Federal Medical Assistance Percentage (FMAP) such as Title XIX, Title XXI, BCC, Medicaid Expansion, and Medicaid Indian Health Services including services that have been tribally refinanced for non Indian Health Service providers in accordance with the State Health Official letter #16-002.

	<b>MEDICAID FFS REVENUE FROM TRANSPORTS</b>	<b>Ground</b>	<b>Air</b>	<b>Water</b>
14	AK Medicaid Title XIX Fee for Service (FFS) Revenue	\$ 40,000		
15	AK Medicaid Title XXI FFS Revenue	\$ 19,000		
16	AK Medicaid BCC FFS Revenue	\$ 3,600		
17	AK Medicaid Medicaid Expansion FFS Revenue	\$ 24,050		
18	AK Medicaid Indian Health Services (I.H.S.) Medicaid and I.H.S. Medicaid Expansion FFS Revenue, including tribal refinancing	\$ 29,250		
19	<b>Total Medicaid FFS Revenue</b>	<b>\$ 115,900</b>	<b>\$ -</b>	<b>\$ -</b>

# Schedule 9, cont.

## **Step 5:**

Use the claims pull from Step 2. Categorize the Medicaid service Third Party Liability payments by each Medicaid category that has a different Federal Medical Assistance Percentage (FMAP) such as Title XIX, Title XXI, BCC, Medicaid Expansion, and Medicaid Indian Health Services including services that have been tribally refinanced for non Indian Health Service providers in accordance with the State Health Official letter #16-002.

MEDICAID FFS THIRD PARTY LIABILITY (TPL) FROM TRANSPORTS		Ground	Air	Water
20	AK Medicaid Title XIX FFS Third Party Liability (TPL) Revenue	\$ 500		
21	AK Medicaid Title XXI FFS TPL Revenue	\$ 100		
22	AK Medicaid BCC FFS TPL Revenue	\$ -		
23	AK Medicaid Medicaid Expansion FFS TPL Revenue	\$ 300		
24	AK Medicaid Indian Health Services Medicaid (I.H.S.) and I.H.S. Medicaid Expansion FFS TPL Revenue, including tribal refinancing	\$ 100		
25	<b>Total Medicaid FFS Third Party Liability Revenue</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ -</b>

## **Step 6:**

Calculate the total Medicaid costs that have not been paid via any other method by taking the cost for transports from Step 3 and subtracting the FFS Revenue from Step 4 and subtracting the Third Party Liability Payments from Step 5.

MEDICAID FFS TOTAL MEDICAID COSTS TO BE SETTLED		Ground	Air	Water
26	AK Medicaid Title XIX Total Medicaid costs to be settled	\$ 209,500	#DIV/0!	#DIV/0!
27	AK Medicaid Title XXI Total Medicaid costs to be settled	\$ 105,900	#DIV/0!	#DIV/0!
28	AK Medicaid BCC Total Medicaid costs to be settled	\$ 21,400	#DIV/0!	#DIV/0!
29	AK Medicaid Medicaid Expansion Total Medicaid costs to be settled	\$ 138,150	#DIV/0!	#DIV/0!
30	AK Medicaid Indian Health Services (I.H.S.) Medicaid and I.H.S. Medicaid Expansion Total Medicaid costs to be settled, including tribal refinancing	\$ 158,150	#DIV/0!	#DIV/0!
31	<b>Total Medicaid Costs to be Settled All Funds</b>	<b>\$ 633,100</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>

# Schedule 9, cont.

## Step 7:

All interim payments will utilize the Title XIX FMAP.

	FMAP Description	FMAP
32	AK Medicaid Title XIX	50%

## Step 8:

Calculate the Federal Medicaid costs for interim payment for emergency transportation services by multiplying the Total Medicaid costs to be settled for emergency transportation services from Step 6 by the FMAP from Step 7.

	FEDERAL MEDICAID COSTS INTERIM SETTLEMENT	Ground	Air	Water
33	AK Medicaid Title XIX	\$ 104,750	#DIV/0!	#DIV/0!
34	AK Medicaid Title XXI	\$ 52,950	#DIV/0!	#DIV/0!
35	AK Medicaid BCC	\$ 10,700	#DIV/0!	#DIV/0!
36	AK Medicaid Medicaid Expansion	\$ 69,075	#DIV/0!	#DIV/0!
37	AK Medicaid Indian Health Services (I.H.S.) and I.H.S. Medicaid Expansion, including tribal refinancing	\$ 79,075	#DIV/0!	#DIV/0!
38	<b>Federal Funds Interim Settlement</b>	<b>\$ 316,550</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>

# Step #4 - Final Payment Example

▶ <u>Example (Just using a single transport):</u>	<u>Source</u>	
▶ Provider's cost per medical transport per cost report <u>as adjusted</u> :	\$2,400	Cost Report Adj.
▶ MINUS Medicaid fee-for service (FFS) payment:	\$(500)	MMIS**
▶ <u>MINUS Medicaid third party liability (TPL) payment:</u>	<u>\$(100)</u>	<u>MMIS**</u>
▶ CPE Costs not covered via other sources of payment	\$1,800	
▶ <u>Federal Medical Assistance Percentage (FMAP)*</u>	<u>70%</u>	<u>MMIS**</u>
▶ Calc. Supplemental Payment for the transport	\$1,260	
▶ <u>MINUS Interim Supplemental Payment for the transport</u>	<u>\$(950)</u>	
▶ EQUALS Final Supplemental Payment made for the transport	\$310	

# Schedule 10

## **Step 1:**

Report the average cost per MTS Transports from Schedule 7 of the AK SEMT Cost Report for ground, air, and water.

	Service	Ground	Air	Water
1	Average cost per MTS transport	\$ 2,400.00	#DIV/0!	#DIV/0!

## **Step 2**

Run a claims pull from the Medicaid Management Information System (MMIS) for the time period that matches the provider's cost report to be settled, excluding dual eligibles and dry runs. Make sure the claims pull isn't pulled until timely filing has passed. Categorize the number of transports by each Medicaid category that has a different Federal Medical Assistance Percentage (FMAP) such as Title XIX, Title XXI, BCC, Medicaid Expansion, and Medicaid Indian Health Services including services that have been tribally refinanced for non Indian Health Service providers in accordance with the State Health Official letter #16-002.

	MEDICAID FFS TRANSPORTS	Ground	Air	Water
2	AK Medicaid Title XIX FFS Transports	105		
3	AK Medicaid Title XXI FFS Transports	50		
4	AK Medicaid BCC FFS Transports	10		
5	AK Medicaid Medicaid Expansion FFS Transports	70		
6	AK Medicaid Indian Health Services (I.H.S.) Medicaid FFS Transports and I.H.S. Medicaid Expansion, including tribal refinancing	80		
7	<b>Total Medicaid FFS Transports</b>	<b>315</b>	-	-

# Schedule 10, cont.

### Step 3:

Calculate the aggregate cost for transfers using the average cost per transfer in Step 1 multiplied by the transports from Step 2.

	MEDICAID AGGREGATE COST FOR TRANSPORT	Ground	Air	Water
8	AK Medicaid Title XIX	\$ 252,000	#DIV/0!	#DIV/0!
9	AK Medicaid Title XXI	\$ 120,000	#DIV/0!	#DIV/0!
10	AK Medicaid BCC	\$ 24,000	#DIV/0!	#DIV/0!
11	AK Medicaid Medicaid Expansion	\$ 168,000	#DIV/0!	#DIV/0!
12	AK Medicaid Indian Health Services (I.H.S.) Medicaid and I.H.S. Medicaid Expansion, including tribal refinancing	\$ 192,000	#DIV/0!	#DIV/0!
13	<b>Total Medicaid FFS Aggregate Cost for Transports</b>	<b>\$ 756,000</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>

### Step 4:

Use the claims pull from Step 2. Categorize the revenue by each Medicaid category that has a different Federal Medical Assistance Percentage (FMAP) such as Title XIX, Title XXI, BCC, Medicaid Expansion, and Medicaid Indian Health Services including services that have been tribally refinanced for non Indian Health Service providers in accordance with the State Health Official letter #16-002.

	MEDICAID FFS REVENUE FROM TRANSPORTS	Ground	Air	Water
14	AK Medicaid Title XIX Fee for Service (FFS) Revenue	\$ 42,000		
15	AK Medicaid Title XXI FFS Revenue	\$ 19,000		
16	AK Medicaid BCC FFS Revenue	\$ 3,600		
17	AK Medicaid Medicaid Expansion FFS Revenue	\$ 25,900		
18	AK Medicaid Indian Health Services (I.H.S.) Medicaid and I.H.S. Medicaid Expansion FFS Revenue, including tribal refinancing	\$ 31,200		
19	<b>Total Medicaid FFS Revenue</b>	<b>\$ 121,700</b>	<b>\$ -</b>	<b>\$ -</b>

# Schedule 10, cont.

## Step 5:

Use the claims pull from Step 2. Categorize the Medicaid service Third Party Liability payments by each Medicaid category that has a different Federal Medical Assistance Percentage (FMAP) such as Title XIX, Title XXI, BCC, Medicaid Expansion, and Medicaid Indian Health Services including services that have been tribally refinanced for non Indian Health Service providers in accordance with the State Health Official letter #16-002.

MEDICAID FFS THIRD PARTY LIABILITY (TPL) FROM TRANSPORTS		Ground	Air	Water
20	AK Medicaid Title XIX FFS Third Party Liability (TPL) Revenue	\$ 500		
21	AK Medicaid Title XXI FFS TPL Revenue	\$ 100		
22	AK Medicaid BCC FFS TPL Revenue	\$ -		
23	AK Medicaid Medicaid Expansion FFS TPL Revenue	\$ 300		
24	AK Medicaid Indian Health Services Medicaid (I.H.S.) and I.H.S. Medicaid Expansion FFS TPL Revenue, including tribal refinancing	\$ 100		
25	<b>Total Medicaid FFS Third Party Liability Revenue</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ -</b>

## Step 6:

Calculate the total Medicaid costs that have not been paid via any other method by taking the cost for transports from Step 3 and subtracting the FFS Revenue from Step 4 and subtracting the Third Party Liability Payments from Step 5.

MEDICAID FFS TOTAL MEDICAID COSTS TO BE SETTLED		Ground	Air	Water
26	AK Medicaid Title XIX Total Medicaid costs to be	\$ 209,500	#DIV/0!	#DIV/0!
27	AK Medicaid Title XXI Total Medicaid costs to be	\$ 100,900	#DIV/0!	#DIV/0!
28	AK Medicaid BCC Total Medicaid costs to be settled	\$ 20,400	#DIV/0!	#DIV/0!
29	AK Medicaid Medicaid Expansion Total Medicaid costs to be settled	\$ 141,800	#DIV/0!	#DIV/0!
30	AK Medicaid Indian Health Services (I.H.S.) Medicaid and I.H.S. Medicaid Expansion Total Medicaid costs to be settled, including tribal refinancing	\$ 160,700	#DIV/0!	#DIV/0!
31	<b>Total Medicaid Costs to be Settled All Funds</b>	<b>\$ 633,300</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>

# Schedule 10, cont.

## **Step 7:**

List the applicable FMAPs.

FMAP Description		FMAP
32	AK Medicaid Title XIX	56.2%
33	AK Medicaid Title XXI	80.8%
34	AK Medicaid BCC	65.0%
35	AK Medicaid Medicaid Expansion	90.0%
36	AK Medicaid Indian Health Services (I.H.S.) and I.H.S. Medicaid Expansion including tribal refinancing	100.0%

## **Step 8:**

Calculate the Federal Medicaid costs to be settled for emergency transportation services by multiplying the Total Medicaid costs to be settled from Step 6 by the FMAPs from Step 7.

	TOTAL FEDERAL MEDICAID COSTS TO BE SETTLED	Ground	Air	Water
37	AK Medicaid Title XIX	\$ 117,739	#DIV/0!	#DIV/0!
38	AK Medicaid Title XXI	\$ 81,568	#DIV/0!	#DIV/0!
39	AK Medicaid BCC	\$ 13,260	#DIV/0!	#DIV/0!
40	AK Medicaid Medicaid Expansion	\$ 127,620	#DIV/0!	#DIV/0!
41	AK Medicaid Indian Health Services (I.H.S.) and I.H.S. Medicaid Expansion, including tribal refinancing	\$ 160,700	#DIV/0!	#DIV/0!
42	<b>Federal Medicaid Costs to be Settled</b>	<b>\$ 500,887</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>

# Schedule 10, cont.

## **Step 9:**

List any interim payments made for the SEMT program.

	<b>MEDICAID FFS INTERIM PAYMENTS</b>	<b>Ground</b>	<b>Air</b>	<b>Water</b>
43	AK Medicaid Title XIX Interim Payments	\$ 104,750		
44	AK Medicaid Title XXI Interim Payments	\$ 52,950		
45	AK Medicaid BCC Interim Payments	\$ 10,700		
46	AK Medicaid Medicaid Expansion Interim Payments	\$ 69,075		
47	AK Medicaid Indian Health Services (I.H.S.) Medicaid and I.H.S. Medicaid Expansion Interim Payments, including tribal refinancing	\$ 79,075		
48	<b>Total Medicaid Interim Payments</b>	<b>\$ 316,550</b>	<b>\$ -</b>	<b>\$ -</b>

## **Step 10:**

Calculate the final federal supplemental payment by taking the federal Medicaid costs to be settled in Step 8 and removing the federal interim supplemental payments already paid.

	<b>FEDERAL FUNDS MEDICAID FINAL SUPPLEMENTAL PAYMENT</b>	<b>Ground</b>	<b>Air</b>	<b>Water</b>
49	AK Medicaid Title XIX Final Supplemental Payment	\$ 12,989	#DIV/0!	#DIV/0!
50	AK Medicaid Title XXI Final Supplemental Payment	\$ 28,618	#DIV/0!	#DIV/0!
51	AK Medicaid BCC Final Supplemental Payment	\$ 2,560	#DIV/0!	#DIV/0!
52	AK Medicaid Medicaid Expansion Final Supplemental Payment	\$ 58,545	#DIV/0!	#DIV/0!
53	AK Medicaid Indian Health Services (I.H.S.) Medicaid and I.H.S. Medicaid Expansion Final Supplemental Payment, including tribal refinancing	\$ 81,625	#DIV/0!	#DIV/0!
54	<b>Total Medicaid FFS MTS Ground Interim Payments</b>	<b>\$ 184,337</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>

# Note

- ▶ Analyze FYE and separate it into time periods with the same FMAP(s)
- ▶ DHSS will complete a different Schedule 9 and/or 10 for each time period

FMAP Type	1-Jan-19 to 30-Aug-19	31-Aug-19 to 30-Sep-19	1-Oct-19 to 31-Dec-19
Regular Medicaid (Title XIX)	Transports not Covered (Dates prior to SPA)	50.0%	50.0%
CHIP (Title XXI)		88.0%	76.5%
BCC		65.0%	65.0%
Medicaid Expansion		93.0%	93.0%
I.H.S. & I.H.S. Expansion		100.0%	100.0%

FMAP Type	1-Jan-20 to 30-Sep-20	1-Oct-20 to 31-Dec-20
Regular Medicaid (Title XIX)	56.2%	56.2%
CHIP (Title XXI)	80.84%	69.34%
BCC	69.34%	69.34%
Medicaid Expansion	90.0%	90.0%
I.H.S. & I.H.S. Expansion	100.0%	100.0%

# Questions



# Reconciliation

► Open Reconciliation Template

Department	G/L #	Account Title	Amount	Cost Report Schedule	Cost Report Line	Explanation (if multiple CR lines or schedules)
9999	100	Depreciation	\$ 100,000.00	4	1, 3	Fixed Asset Schedule
9999	120	Property Insurance	\$ 5,000.00	4	7	
9999	150	Administration - Salaries	\$ 35,000.00	5	32	
9999	170	Office Supplies	\$ 500.00	5	41	
9999	200	Advertising	\$ 1,700.00	2, 3	35	Advertising Invoices
7000	10	Staff Wages - Reg	\$ 500,000.00	4	15	
7000	20	Staff - OT	\$ 75,000.00	4	15	
7000	30	Staff - FICA	\$ 40,000.00	4	24	
7000	40	Staff - FUTA	\$ 30,000.00	4	24	
7000	50	Staff - Medicare	\$ 10,000.00	4	24	
7000	60	Staff - Worker's Comp	\$ 30,000.00	4	24	
7000	70	Medical Supplies	\$ 5,000.00	2	46	
9999	90	Electric	\$ 20,000.00	5	45	
			\$ 852,200.00			<b>TOTAL</b>

# Questions

