



**Webinar will
begin shortly!**



**MYERS AND
STAUFFER** LC
CERTIFIED PUBLIC ACCOUNTANTS



**Training for Annual TN EMS Cost
& Utilization Report and
Supporting Documentation**

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**MYERS AND
STAUFFER** LC
CERTIFIED PUBLIC ACCOUNTANTS

HOUSEKEEPING



MUTE

All lines have been muted for the duration of this training.



QUESTIONS

Feel free to ask questions using the chat feature at any point during today's session.



HELP

Ask a question using the chat feature or email TNEMT@mslc.com



MYERS AND STAUFFER
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AGENDA

TRAINING OBJECTIVES

RESOURCES

COST & UTILIZATION REPORT

WORKING TRIAL BALANCE SUPPORT

TRANSPORT LOG SUMMARY SUPPORT

General Training Objectives



- Provide an overview of the Cost & Utilization Report.
- Provide examples of allowable support for the Working Trial Balance and Transport Log Summary.

Resources



<https://myersandstauffer.com/client-portal/tennessee>

(This is for resources and does not link to the web portal)

- Provider Training
- Downloads
 - Filing Memo
 - Cost & Utilization Report Template
 - FAQ Document
 - User Guide
 - Registration Form
- TCA §71-5-1502

Helpful Information

▪ **Definitions:**

- **Ambulance provider:** A public or private ground-based ambulance service, other than an ambulance service based on federal property, that bills for transports and has a base of operations within Tennessee.
- **Emergency Transports:** Transports classified as an emergency. Qualifying transports include HCPCs:
 - A0225: Ambulance service, neonatal transport, base rate, emergency transport, one way
 - A0427: Ambulance service, advanced life support, emergency transport, level 1
 - A0429: Ambulance service, basic life support, emergency transport
 - A0433: Advanced life support, level 2
 - A0434: Specialty care transport
- **Non-Emergent Transports:** Transports that do not meet the classification of an emergency transport. Qualifying transports include HCPCs:
 - A0426: Ambulance service, advanced life support, non-emergency transport, level 1
 - A0428: Ambulance service, basic life support, non-emergency transport

Helpful Information

- **Failure to submit the Cost & Utilization Report by May 31 will result in a \$100 per calendar day penalty until the Cost & Utilization report is submitted in compliance with TCA § 71-5-1507(c)**
- Submissions must be filed through the Tennessee StatLog Web Portal: <https://tnstatlog.mslc.com/>

Cost & Utilization Report



- **Instructions tab:**
 - Provides helpful information that may aid in completing the cost & utilization report
 - Includes general instructions, important rule references, due dates, and important links
- **Example tab:**
 - Acts as a resource for what a completed report may look like

Cost & Utilization Report

GENERAL INFORMATION			
A	1	Provider/Service Name	
	2	D/B/A	
		National Provider Identifier No. (NPI) -- PLEASE SUBMIT SEPARATE COST & UTILIZATION REPORTS FOR EACH NPI (see comment)	
B		Tennessee EMS License No. (List all TN EMS Lic. #s associated with the NPI # above - separate	
C		Administrator/ Director Name	
D		Phone Number	
F	1	Physical Address	
	2	City	
	3	County	
	4	Zip Code	
	5	E-Mail Address	
G	1	Mailing Address	
	2	City	
	3	County	
	4	Zip Code	
H		Does your service charge for transports? ("Yes" or "No") If "No" - Stop no further information needed	
I	1	Calendar Year Beginning Date (MM/DD/YYYY)	1/1/2022
	2	Calendar Year Ending Date (MM/DD/YYYY)	12/31/2022
J		Is your service funded and operated by a government entity (i.e., a county or city government)?	
K		What is the primary county in which you provide services?	



- **Cost & Utilization tab:**
 - **General Information:**
 - Complete with your service's information
 - A single report can be filed for multiple licenses operating under a single NPI
 - Note: Each unique NPI must submit a separate report
 - Question H: Does your service charge for transports?
 - If answered "No" report must still be uploaded, however, no additional information needs to be submitted
 - Report dates are 1/1/2022 to 12/31/2022
 - Cost reported should be based on paid date
 - If reporting less than 12 months (must request approval prior to filing less than 12 months), please leave a note in the "Comments" field on the Certification tab.

Cost & Utilization Report

REVENUE SECTION		Example	
1 Gross Transports Revenue by Payor Source (for all TN EMS Lic #'s above)		Total Gross Charges	Emergency TRANSPORT COUNTS (A0225 - A0427 - A0429 - A0433 - A0434)
a Emergency Transports			Total Transports
(1) Medicaid/TennCare			Medicaid/TennCare Transports
(2) Medicare			Medicare Transports
(3) Private Insurance			Private Insurance Transports
(4) Self-Pay			Self-Pay Transports
(5) All Other Payor Sources			All Other Payor Sources - Transports
(6) Total Gross Emergency Transports Revenue	\$ -	0	Total Emergency Transports during Calendar Year
b Non-Emergency Transports		Total Gross Charges	Non-Emergent TRANSPORT COUNTS (A0426 - A0428)
(1) Medicaid/TennCare			Medicaid/TennCare Transports
(2) Medicare			Medicare Transports
(3) Private Insurance			Private Insurance Transports
(4) Self-Pay			Self-Pay Transports
(5) All Other Payor Sources			All Other Payor Sources - Transports
(6) Total Gross Non-Emergency Transports Revenue	\$ -	0	Total Non-Emergent Transports during Calendar Year
c Total Gross Transports Revenue	\$ -	0	TOTAL TRANSPORTS DURING CALENDAR YEAR

▪ **Cost & Utilization tab:**

▪ **Revenue Section:**

- **Gross Charges:** Enter the gross charges by payor source. Gross charges are the standard charge for the particular service provided, regardless of actual revenue realized from the services.
- **Total Transports:** Enter the ground emergency transport totals by payor source.
- Any funds from ambulance directed payments should be excluded from the report.

Cost & Utilization Report

2 Deductions from Revenue		Emergency Transports (A0427 - A0429 - A0433 - A0434)	Non-Emergency Transports (A0426 - A0428)
a Bad Debt Expense			
(1) Medicaid/TennCare			
(2) Medicare			
(3) Private Insurance			
(4) Self-Pay			
(5) All Other Payor Sources			
(6) Total Bad Debt Expense	\$ -	\$ -	\$ -
b Contractual Allowances			
(1) Medicaid/TennCare			
(2) Medicare			
(3) Private Insurance			
(4) Self-Pay			
(5) All Other Payor Sources			
(6) Total Contractual Allowances	\$ -	\$ -	\$ -
c Deductions from Revenue by Transport Type	\$ -	\$ -	\$ -
d Total Deductions from Revenue	\$ -	\$ -	\$ -
3 Net Transport Revenue	\$ -	\$ -	\$ -

▪ **Cost & Utilization tab:**

▪ **Deductions from Revenue:**

- **Bad Debt Expense:** Report by payor. Bad debt expense is the loss the agency incurred when the customer did not pay what was contractually owed or charged.
 - Note: Different payors may have established contractual limits for payment that the EMS agency has agreed to accept as payment in full for the service rendered to the patient. These contractual adjustments should NOT be included as reported bad debt expenses.
- **Contractual Allowances:** Report by payor. Contractual allowances are the difference between gross charge established by the EMS agency for the service provided and the payment that is accepted as payment in full.



Cost & Utilization Report

QUALITY MEASURES SECTION	
Status of 12-lead monitoring/transmission	
Question	Yes "Y" or No "N"
M Does your service use 12-lead cardiac monitors?	
N Does your service have 12-lead transmission capabilities?	
Hydraulic Stretchers	
O Number of Hydraulic Stretchers in use by your service	
P Number of Manual Stretchers in use by your service	
Transport Vehicles	
Q	Description - All Transport Vehicles (including non-ambulance vehicles used to supplement patient care)
(1)	Ambulance or Non-Ambulance Vehicle? VIN Number or Other Identifying Number Manufacture Year



▪ **Cost & Utilization tab:**

▪ **Quality Measures Section:**

- Status of 12-lead monitoring/transmission:
 - M and N: Use the drop down to select "Y" or "N"
- Hydraulic Stretchers:
 - O: Enter the total number of hydraulic stretchers in use by your service
 - P: Enter the total number of manual stretchers in use by your service
- Transport Vehicles:
 - Be sure to include the description, vehicle classification, VIN, and manufacture year for all vehicles in your service.
 - Leave one blank line between the ambulances you report and the non-ambulance vehicles used for transports.

Cost & Utilization Report

Certification Statement by Preparer and Owner, Officer, or Administrator of Provider	
I, _____	_____
(Name)	(Administrative Title)
of _____	_____
(City)	(Name of Provider)
_____	_____
(State)	do certify that I have examined the
attached report for the calendar year beginning _____	_____ and ending _____
_____	_____ and to the best of my
_____	knowledge and belief, it is a true and correct statement of the information required.
_____	_____
Signature of Authorized Representative of Provider	Date
_____	_____
_____	_____
Title	



▪ **Certification tab:**

- Upon completion of the Cost & Utilization Report sheet, the Certification sheet must be printed, completed, signed ("wet" or electronic signatures only), and then attached to the "Signed Certification" event line in the portal
- Certification Statement (Administrator) Section:
 - The top section of the certification tab is to be completed by the administrator.

Cost & Utilization Report

CERTIFICATION BY ACCOUNTANT

I have prepared the cost & utilization report of 0 for the calendar year beginning 1/1/2022 and ending 12/31/2022 and in my opinion, except for the comments stated below, all information contained in the cost & utilization report is fairly stated and in accordance with the instructions furnished by the Division of TennCare.

Comments:

Signature of Preparer _____ Date _____

Name of Preparer _____



■ Certification tab:

- Certification Statement (Accountant) Section:
 - The bottom section should be completed only if a third party preparer assists in preparing the Cost & Utilization report.
- Comments Section: This field is optional, but unique situations, such as a short reporting year, can be described here.

Working Trial Balance Support

- The providers internal financial documentation used to complete the "Cost & Utilization Report" sheet should be saved as a file to upload to the web portal.
- This file should support what is reported in the event of audit or desk review.
- Elements may include those commonly found in a working trial balance, such as account name, account number, debit, and credit



Transport Log Summary Support



- The provider's internal documentation used to complete the transport count on the "Cost & Utilization Report" sheet should be saved as a file to upload to the web portal.
- This file should support what is reported in the event of audit or desk review.
- Elements may include date of service, payor, HCPCS code, count of transports, or other information.

CONTACT US



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