Wisconsin Medicaid Supplemental Payment Programs for EMS Providers

CPE Program Provider Readiness Desk Reference

Provider Readiness Desk Reference: Reporting Data – Allocated Direct Costs

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 DHS (Department of Health Services) prior to reporting:

1. **Computer Aided Dispatch (CAD) Data or Personnel Logs**
2. **Time Studies (with CMS approval)**

CMS (Centers for Medicare & Medicaid Services) 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 county 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 nature (EMS call vs. fire call).