

State of Colorado Emergency Medical Services (EMS) Supplemental Payment Fiscal Year (FY) 2024-25 Training

Presented by:

Colorado Department of Health Care Policy and Financing (HCPF)
Public Consulting Group (PCG)

September 9-11, 2025

Housekeeping



- Facilities
- Sign-in sheet
- We encourage questions and engagement
- Refreshments
- Link to slides were emailed and recorded version will be available after virtual training session

Introductions:

Colorado Department of Health Care Policy and Financing (HCPF)

The Colorado Department of Health Care Policy and Financing (HCPF) will administer the Colorado (CO) EMS Supplemental Payment, communicating with the Centers for Medicare and Medicaid Services (CMS) to disburse supplemental payments to public providers who successfully complete the annual cost report.

HCPF points of contact:

- Shannon Huska
- Olga Gintchin
- Sam Mateer
- Daniel Harper
- Tracy Gonzales



Introductions: Public Consulting Group (PCG)



Public Consulting Group (PCG) is the third party assisting public providers with CO EMS Supplemental Payment activities on behalf of HCPF.

- Garrett Abrahamson
- Miles Brown
- Michelle Silvestre
- Griffin Day



Agenda

Part	Content	Interactive Activities & Discussion
I	<ul style="list-style-type: none">• FY 2023-24 Snapshot• CO EMS Supplemental Payment Overview• FY 2024-25 Data Collection• Timelines• Break (10 minutes)	
II	<ul style="list-style-type: none">• Ambulance Services Cost Report (ASCR) Portal Demonstration• Stakeholder Group• Training Feedback• Contact Information	

Before we dive in...

Key Acronym	Definition
AFG	Assistance to Firefighters Grant
ASCR	Ambulance Services Cost Report
CAC	Cover All Coloradans
CAD	Computer-Aided Dispatch
CAR	Comprehensive Audit Review
CARES	Coronavirus Aid, Relief, and Economic Security
CHP+	Child Health Plan Plus
CMCS	Center for Medicaid and CHIP Services
CMS	Centers for Medicare & Medicaid Services
CO	Colorado
EMS	Emergency Medical Services
FFS	Fee-for-Service
FEMA	Federal Emergency Management Agency



Acronyms (cont.)

Key Acronym	Definition
FMAP	Federal Medical Assistance Percentage
FY	Fiscal Year
HCPF	Colorado Department of Health Care Policy and Financing
MTS	Medical Transportation Services
NPI	National Provider Identifier
PCG	Public Consulting Group
SAFER	Staffing for Adequate Fire & Emergency Response
SIT	Strategic Intervention Trainings

Ice Breaker

Please form
small groups
based on your
department type



Fire & EMS Department
Provides both Fire & EMS



EMS Department
Solely provides EMS



Hospital-Based EMS Department
Operates alongside a Hospital

FY 2023-24 CO EMS Supplemental Payment Snapshot

FY 2023-24 CO EMS Supplemental Payment Recap



**70+ calls received &
300+ emails issued**
on the Help Desk

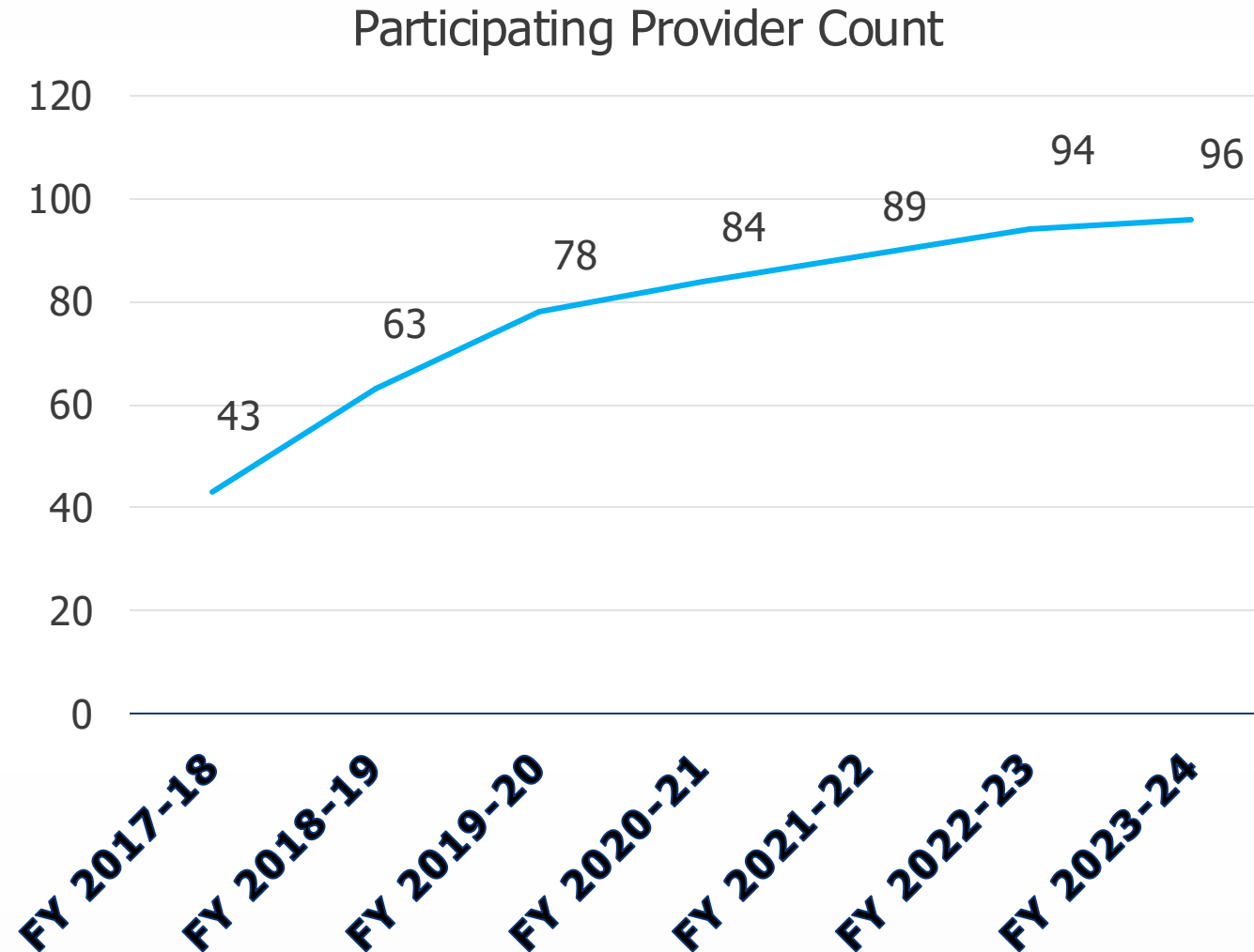


96 providers
completed the FY
2023-24 Cost Report

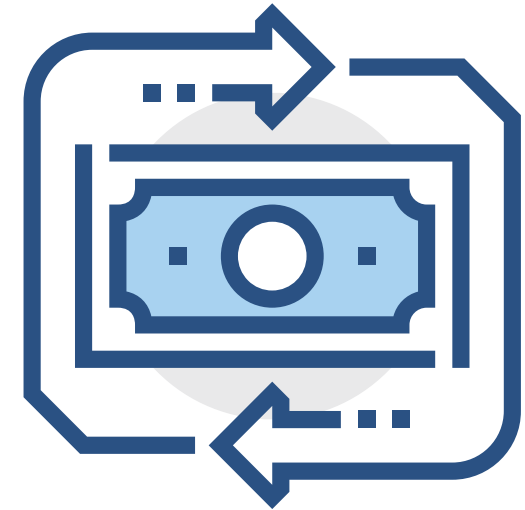
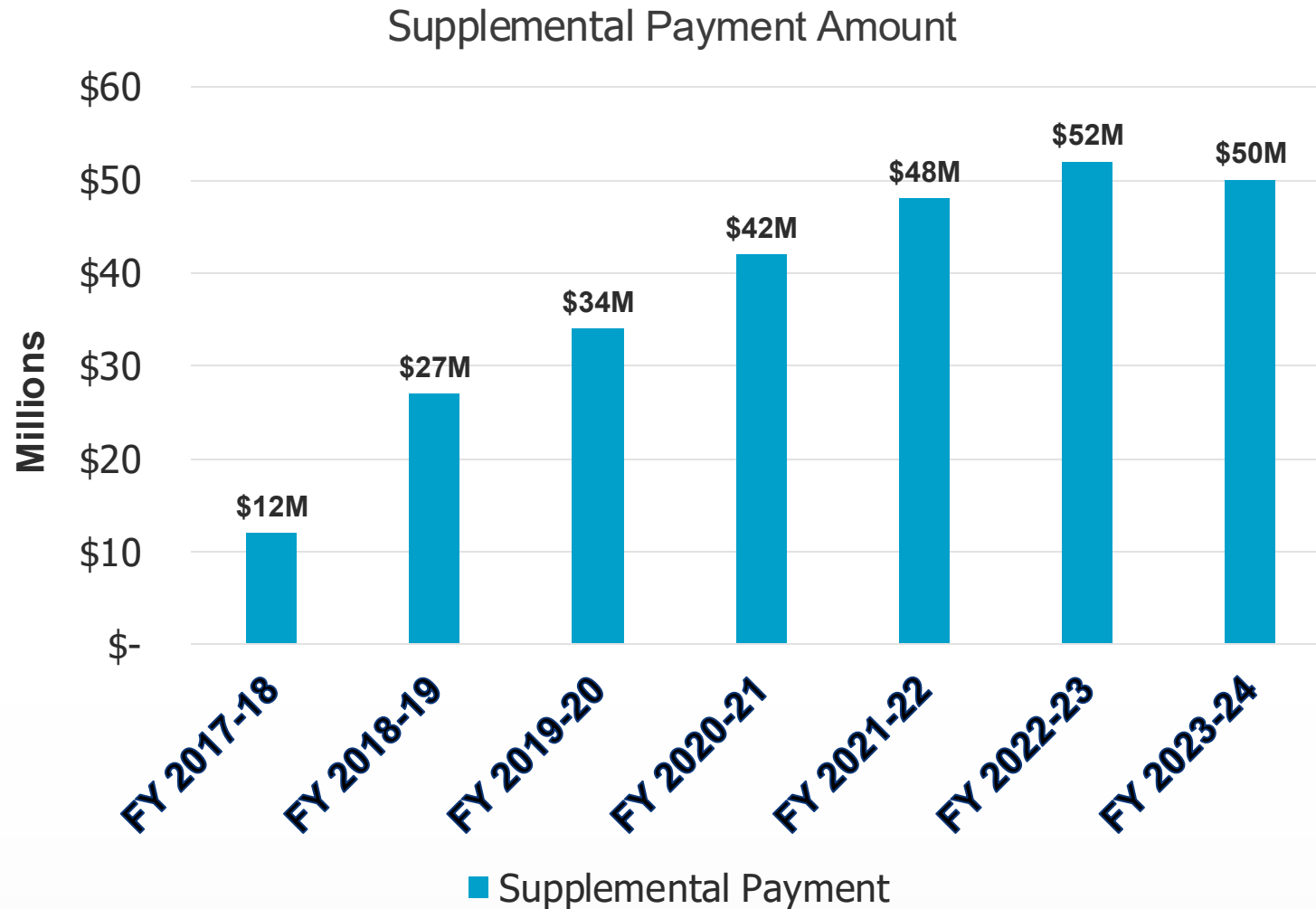


\$50 Million in
supplemental
payment funding

CO EMS Supplemental Payment Provider Count



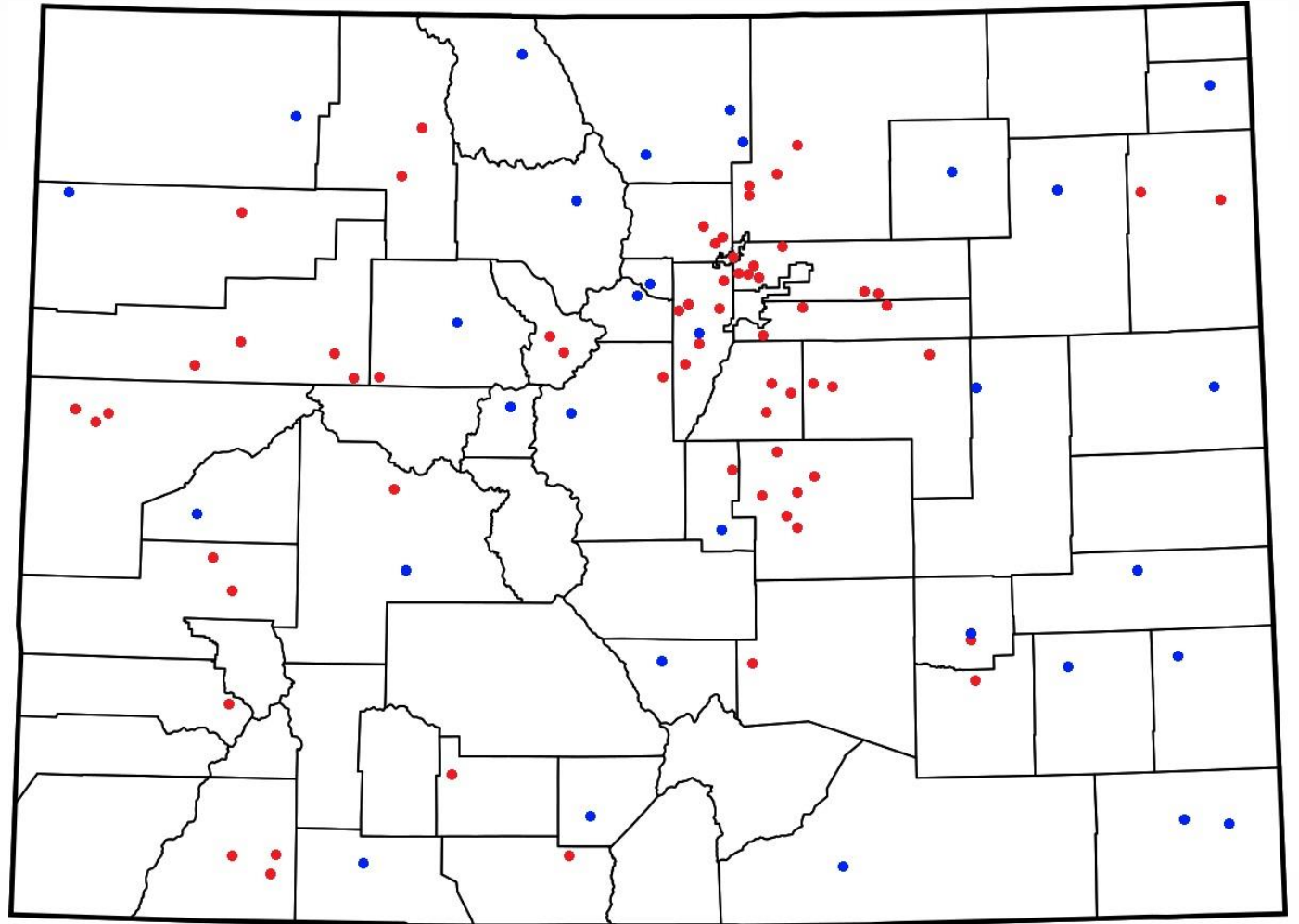
CO EMS Supplemental Payment Statistics



FY 2023-24 CO EMS Supplemental Payment Participating Provider Locations

Blue = 30 participating 100%
EMS-only providers

Red = 66 participating mixed-use
Fire & EMS Departments



CO EMS Supplemental Payment Overview

The Current Situation of Providers

Current Medicaid payment rates do not account for the actual costs incurred by providers for the provision of EMS

- EMS providers are left to use alternative funding sources to supplement the shortfall between the true cost of providing EMS transports and current payment rates
- The CO EMS Supplemental Payment provides additional funding on top of current Medicaid payments



CO EMS Supplemental Payment Summary



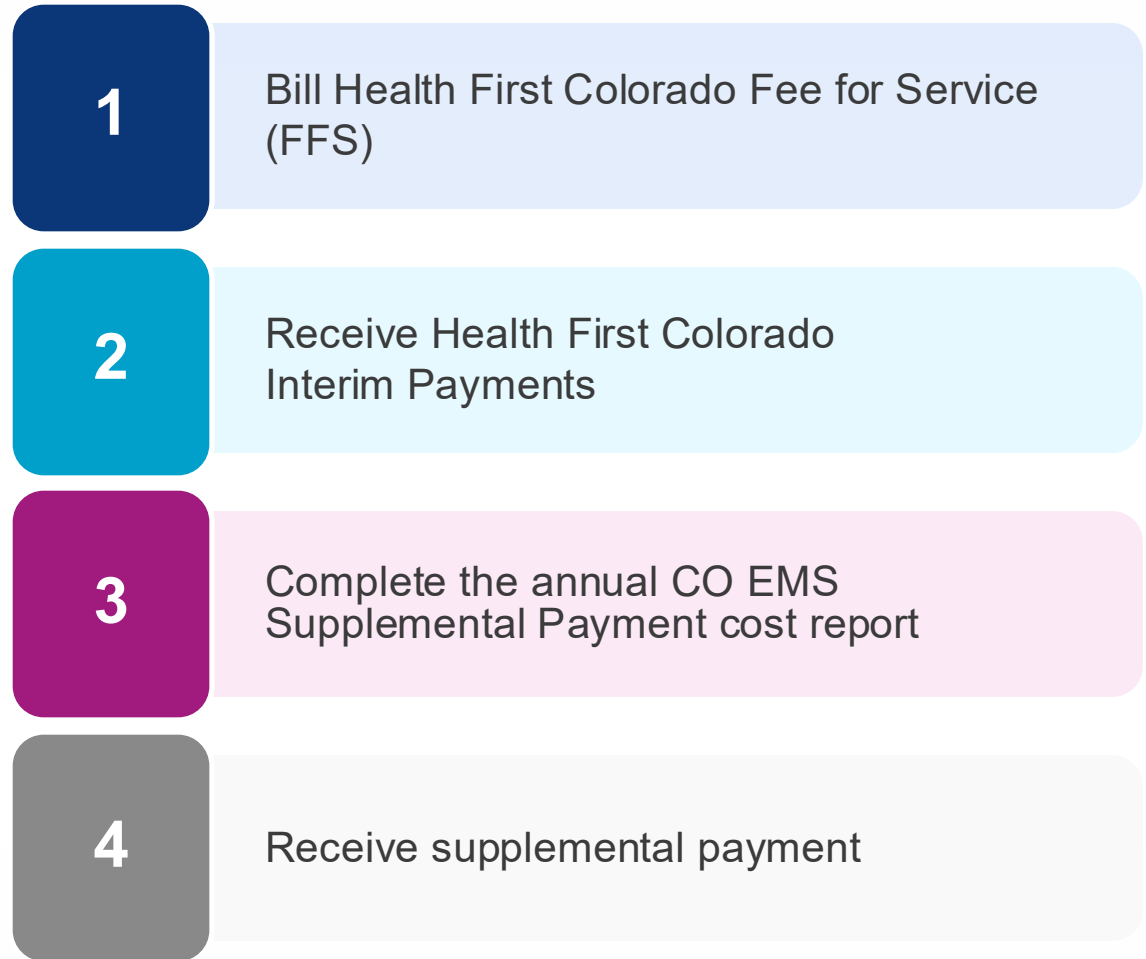
- Voluntary opportunity
- For public providers **only**
- Created to reduce the gap between Medicaid reimbursement rates and cost to public providers
- Required annual cost report based on the most recent state fiscal year (July 1st to June 30th)

How Does the CO EMS Supplemental Payment Work?

Supplemental Payment programs allow states to access additional federal funds for healthcare services

- Since Medicaid is a jointly funded federal and state health insurance program, each entity is responsible for its share of costs
- The expenses already incurred by participating public EMS providers represent the state share

Key Steps



CO EMS Supplemental Payment Eligibility Criteria



Medicaid

Enrolled as a
Medicaid provider



Transport

Provide EMS transports
to Medicaid enrollees



Public

Owned or operated by
a government entity

How to Obtain a Supplemental Payment

- 1 Must be a public EMS provider—provide EMS transports to Health First Colorado patients
- 2 Bill Health First Colorado
- 3 Receive Health First Colorado Interim Payments
- 4 Fill out the FY 2024-25 Intent of Participation Form
- 5 Complete the FY 2024-25 cost report by November 27th, 2025
- 6 Complete Desk Review
- 7 If selected, complete Comprehensive Audit Review (CAR)
- 8 Complete Cost Report Certification
- 9 Receive supplemental payment through the cost settlement process

New Provider Participation Agreement

Important - Please complete the form in full to avoid any delays by:

- Returning both pages of completed Participation Agreement to HCPF_SupplementalEMS@state.co.us
- Providing hand-written signature or digital signature through adobe

Colorado Emergency Medical Services (EMS) Supplemental
Payment Annual Provider Participation Agreement
State Fiscal Year (FY) 2024-25

Important Instructions: Complete all fields below including signature and date fields. Access to the Ambulance Services Cost Report Portal FY 2024-25 cost report will be delayed without a completed form.

First and Last Name:	<input type="text"/>
Title:	<input type="text"/>
Email Address:	<input type="text"/>
Phone Number:	<input type="text"/>
Street Address:	<input type="text"/>
City, State and Zip:	<input type="text"/>
Provider Name:	<input type="text"/>
Doing Business As (dba):	<input type="text"/>
Provider NPI:	<input type="text"/>
Additional NPI (if applicable):	<input type="text"/>
Additional NPI (if applicable):	<input type="text"/>
Provider Authorized Representative's Signature:	<input type="text"/>
Date:	<input type="text"/>

Return both pages of the completed Participation Agreement to the Department of Health Care Policy and Financing, Attn: EMS Supplemental Payment, HCPF_SupplementalEMS@state.co.us. Please notify us if your banking information has changed since last year or if this will be your first year receiving the supplemental payment.

Improving health care equity, access and outcomes for the people we serve while saving Coloradans money on health care and driving value for Colorado.
hcpf.colorado.gov



Sam Alex Mateer Digitally signed by Sam Alex Mateer
Date: 2024.05.01 13:57:49 -06'00'



Cost Settlement Calculation Example

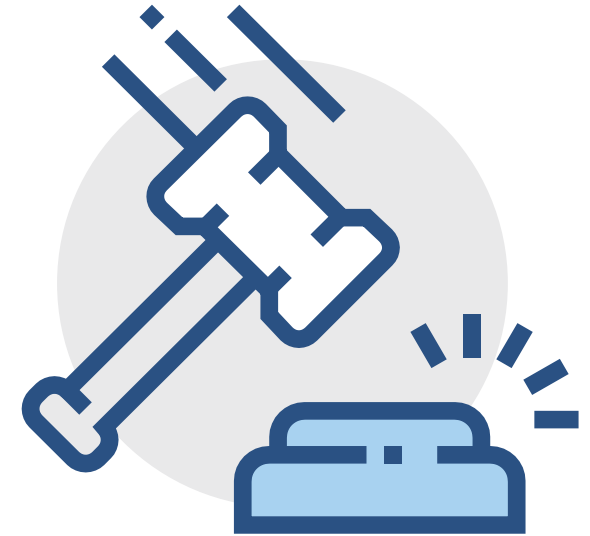
The following example is of a fire department and should not be used for budgeting

- Several variables will impact the supplemental payment including allowable Medicaid transports
- Providers will receive both, the Health First Colorado Paid Claims and the supplemental payment
- Reimbursement for the EMS Supplemental Payment is federal matching dollars that are authorized through Title XIX of the Social Security Act (which establishes Medicaid). Reimbursement does not include members whose eligibility are through non-Title XIX programs such as CHP+, or any other non-Title XIX program.

Sample Cost Settlement	
Total Expenditures	\$8,000,000
EMS Allocation Statistic	x 75%
Total EMS Expenditures	= \$6,000,000
Total Transports	/ 5,000
Average Cost per Transport	= \$1,200
Total Health First Colorado Transports	x 250
Total Cost of Providing Health First Colorado Transports	= \$300,000
Health First Colorado Paid Claims	(\$75,000)
Net Cost of Providing Health First Colorado Transports	= \$225,000
FMAP Application (FY 2024-25)	x 50%
Total Computable	= \$112,500
State Administration of Program (10%)	(\$11,250)
Projected Supplemental Payment	= \$101,250

HCPF Federal Resources

[Understanding the Impact of the Federal Changes to Medicaid](#)



The background of the slide features a light-colored surface with a grid of faint, circular markers containing the letters A, B, C, D, and E. A pencil is positioned diagonally from the bottom right towards the center, with its tip pointing towards the text.





Check for Understanding

CO EMS Supplemental Payment FY 2024-25 Data Collection

Data Collection

The Supplemental Payment data collection requirements are designed to utilize reports and materials that most providers prepare for other purposes

- It is recommended that providers have inter-departmental support to collect this data
- All reports should be pulled to match the State Fiscal Year 2025 (7/1/2024 - 6/30/25) cost reporting period

	Expenditures by Cost Center	Annual detailed actual expenditures broken out by cost center
	Depreciation Report	Depreciation schedule file that includes capital asset number, description, date placed in service, years of useful life, and original cost
	Allocation Statistics	Report showing the total amount of time spent on EMS and non-EMS calls
	Indirect Cost Rate Proposal	Cost Allocation Plan or Indirect Cost Rate proposal from the provider's county/city/town to incorporate additional overhead costs
	Net Revenue Summary	Report of net revenues for all payer types, except Health First Colorado
	Total Transports	Report all emergency medical transports, including Health First Colorado
	Federal Funds	Award files including descriptions, and the amount spent during the fiscal year

Expenditures

Report expenses incurred between July 1, 2024 and June 30, 2025

- Allowable expenses are those required for the provision of EMS (ex: celebrations or fundraising events are not allowable)
- On the Ambulance Services Cost Report (ASCR) portal, determine whether the expense is:
 1. Solely dedicated to the provision of EMS (**Medical Transportation Services (MTS) Expense** tab)
 2. Solely dedicated to fire services (**Non-MTS Expense** tab)
 3. Shared between fire and EMS operations (**Expense Allocation** tab)





Helpful Tips

If a provider reports on a calendar year basis, costs can be pro-rated to report 50% of the expenses from 2024 and 2025.

Do not use budgeted or balance sheet totals. Ensure that actual expenses incurred for the reporting period are used to avoid overreporting.



Depreciation Required Fields

Description of Asset	Include the provider's unique label or title for each asset
Expense Type	Select the asset type in the in drop-down of the corresponding category (<i>MTS, Non-MTS, Shared</i>)
Asset Number	Unique identifier that will tie back to the provider's fixed asset report
Month/Year Placed in Service	The date the depreciable asset was first placed into service
Years of Useful Life	Estimated useful life as identified in the provider's fixed asset report/depreciation schedule
Month/Year Placed out of Service	The ASCR portal automatically calculates this date based on the <i>Month/Year Placed in Service</i> and <i>Years of Useful Life</i>
Cost	Initial cost of asset as identified in the provider's depreciation schedule
Salvage Value	Estimated resale value of the asset at the end of its useful life

Depreciation

Report capital assets that are \$5,000 or more under the Depreciation tab

- If an asset is less than \$5,000, it can be reported under the appropriate expense tab (**MTS**, **Non-MTS**, or **Expense Allocation**), if it was purchased during the cost reporting period. If not, it is unallowable.
- All assets should be labeled as either **MTS**, **Non-MTS**, or **Shared**.



Helpful Tips



CMS guidelines require that vehicles reported under Depreciation should only be categorized under MTS if they transport patients.

Ambulances that transport patients are the only vehicle types that should be categorized under MTS.

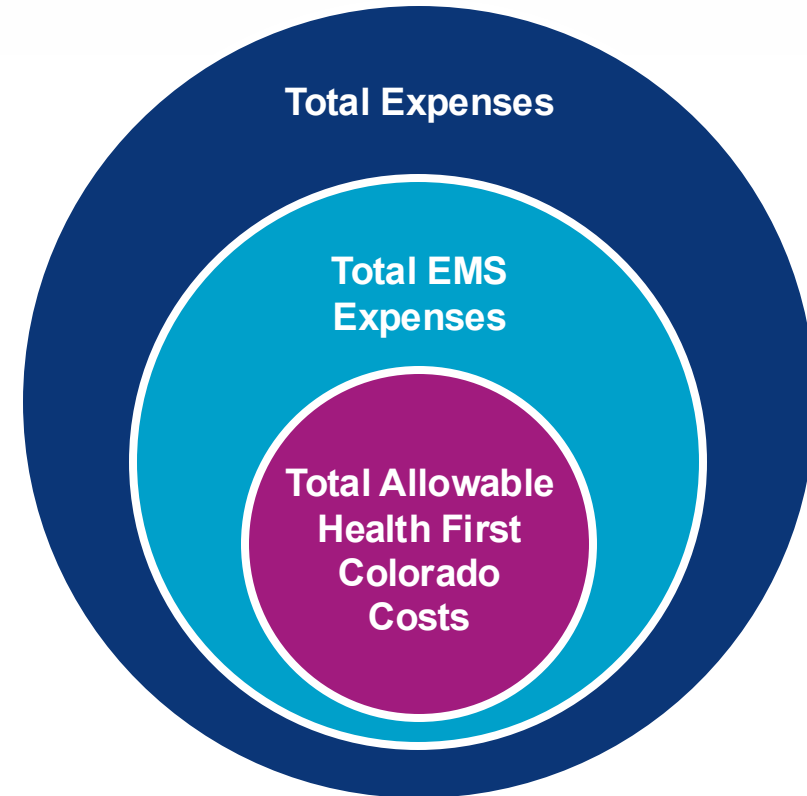
All other vehicle types should be categorized under Non-MTS



Allocation Statistics

The **Allocation Statistics** determine how much of your shared expenses (reported under the **Expense Allocation** tab) and capital assets can be allocated toward the total allowable costs

- Report total amount of **time** spent on EMS related calls (**MTS Duty**) and non-EMS calls (**Non-MTS Duty**) under the **Allocation Statistics** tab
- The total “time on task” is the time spent between “dispatch” time to “clear” time



Indirect Cost Rate Proposal

Known as Cost Allocation Plan or Indirect Cost Rate Proposal

- Determines the percentage of shared costs between a county/town/city and the provider.
- Examples include Utilities, Human Resources, Legal and other administrative expenses.
- Not commonly reported in Colorado.



Net Revenues Summary

Report the amount that the provider **received (net)** only for transports from non-Medicaid payor types on the **Revenues** tab, under the **Other Revenues from Transports** section

- Do **not** report amounts charged (gross).
- The **Medicaid Fee for Service Revenue from Transports** section on the **Revenues** tab is locked for editing and will be populated on your behalf.
- If a revenue source does not fit the categories previously listed, add a new row and title it appropriately to identify the additional revenue sources.



Total Transports

Report transports on the **Final Settlement** tab, under the **Number of MTS Transports** section, in the **Total** column

- Report the total amount of **ALL** EMS transports regardless of payment.
 - This should include Medicaid, Medicare and **all calls that resulted in an EMS transport.**
- The Health First Colorado transports will be reported in August of 2026 by HCPF.
 - Note that crossover claims are not eligible Medicaid transports



Important: Eligible Medicaid transports are required to receive supplemental reimbursement.

Total Transports Cont.

The number of transports is highly important to calculate an accurate cost settlement

- An allowable transport is an emergency ambulance transport of a patient to an emergency facility.
- Non-emergent or scheduled inter-facility transports are not allowable.
- The **total** number of transports should include every single transport completed by the provider, regardless of payor type.



Federal Funds

Report only **federal** grants under the **Reclassification and Adjustments** tab.

- Do **not** report state and local grants as they do not affect the CO EMS Supplemental Payment.
- Only report the **amount expended** during the cost reporting period (July 1, 2024, through June 30, 2025).
- Supporting documentation should include the original grant (fully awarded amount), and **items expended** during the cost reporting period.



Helpful Tips

All Coronavirus Aid, Relief, and Economic Security Act (CARES) Act funding spent during the FY 2024-25 cost reporting period must be reported on the **Reclassifications and Adjustments** tab on the ASCR portal.

Other examples of Federal Funds include:

- Staffing for Adequate Fire & Emergency Response (**SAFER**)
- Assistance to Firefighters (**AFG**)
- Federal Emergency Management Agency (**FEMA**)



Cost Report Discussion

Why do providers call the CO EMS Help Desk?

Your Guide to Success



**Get to know us
if this is your
first year of
participation
and connect
with other
participating
providers**



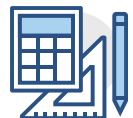
**Reach out to
the Help Desk
when needed**



**Become
familiar with
the resources
available**



**Confirm all
data matches
the 7/1/2024
through
6/30/2025 cost
reporting
period**



**Give your
department
enough time to
gather required
data**

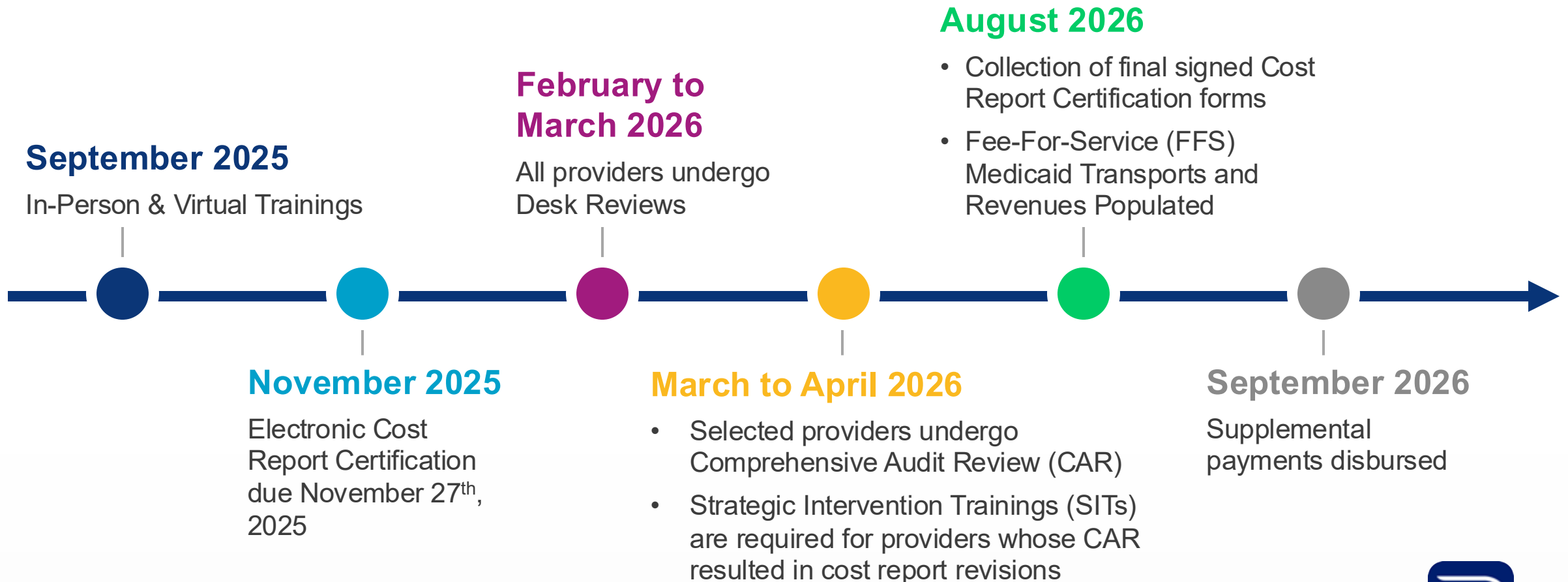
The background of the slide features a light-colored surface with a grid of faint, circular markers containing the letters A, B, C, D, and E. A pencil is positioned diagonally from the bottom right towards the center, with its tip pointing towards the text.

Check for Understanding

CO EMS Supplemental Payment Timelines

FY 2024-25 Cost Report Timeline

The upcoming CO Supplemental Payment Program Timeline at a glance:



Desk Reviews

All providers must undergo a Desk Review between February and March of 2026

- This is a process designed to maintain accuracy.
- Provider responds to triggered warnings and thresholds.
- Responses will be reviewed and follow up questions will be asked if necessary.
- If any Desk Review items require cost report revisions, the cost report can be reopened.

1

Submit annual cost report

2

Respond to all Desk Review questions

3

Complete Cost Report Certification tab

Comprehensive Audit Review (CAR)

Selected providers must undergo the CAR process between March and April of 2026

- All providers must undergo a CAR at least once every three years.
- Desk Review performance is considered when CAR selections are made.

1

Provider uploads supporting documentation during cost reporting process

2

Provider is notified of CAR selection

3

Provider receives an email requesting further clarification

4

Provider may receive a list of required revisions

Comprehensive Audit Review (CAR) Observations

Some of the common findings from the Comprehensive Audit Review (CAR) process include:

- Missing supporting documentation
- Incorrect reporting of expenses by expense category and/or cost center
- Double-reporting depreciable asset expenses

Size Category	Number of MTS Transports	Number of Selected Providers
Small	1-399	11
Medium	400-1,999	18
Large	2,000+	7
	Total	36

Strategic Intervention Training (SIT)

SITs are a requirement for providers whose CAR resulted in cost report revisions

- SITs will take place between March and April of 2026

1

Provider receives list of required revisions

2

Provider is required to attend SIT

3

Provider makes required revisions on the ASCR portal



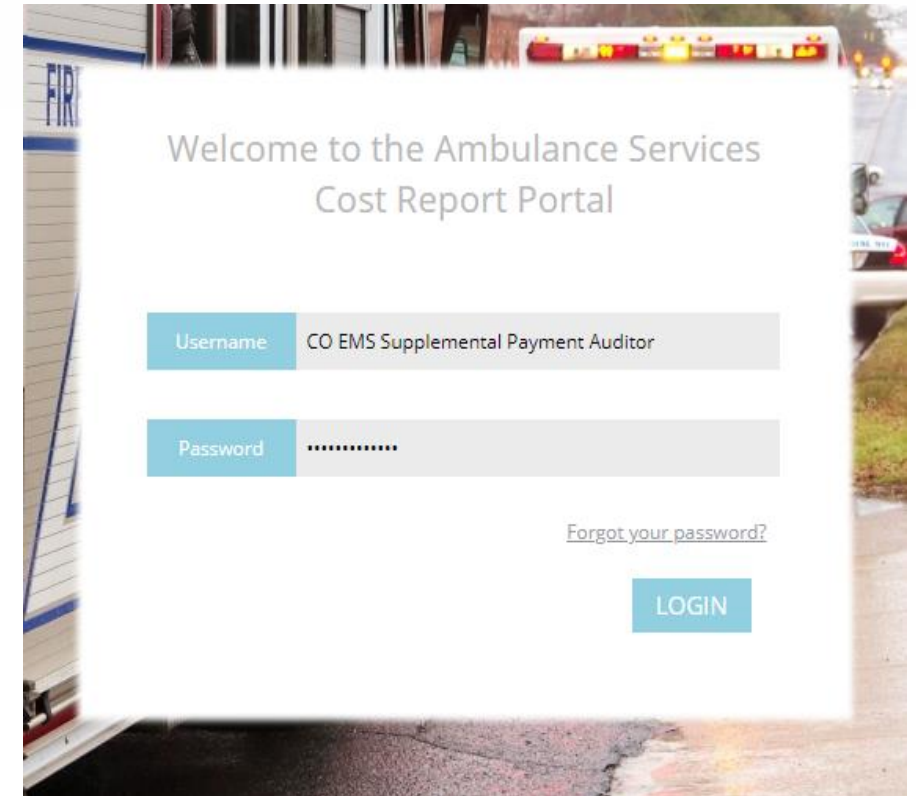
Break Time

Ambulance Services Cost Report (ASCR) Portal Demonstration

ASCR Portal

Goals and Objectives of ASCR Portal:

- Integrate the federally-approved cost reporting template into an easy-to-use online application.
- Streamline data input and calculations.
- Implement real-time data validation quality assurance and accuracy.
- Create enhanced reporting capabilities for year-to-year trend analysis.
- To access the ASCR portal, go to:
ascr.pcghealthservices.com



ASCR Portal — Dashboard

What will you find on the *ASCR Report Dashboard*?

- Cost Report Progress
- Resources

Report Dashboard

Progress



0 of 11

Forms Completed

Resources

-  [Data Collection for Completion of Cost Report Handout .pdf](#)
-  [Program Overview Handout.pdf](#)
-  [Program Timeline & Important Dates Handout .pdf](#)
-  [CO EMS Supplemental Payment Training.pdf](#)
-  [CO EMS Supplemental Payment Recorded Training.pdf](#)
-  [CO EMS ASCR User Guide.pdf](#)

Additional Resources

The following documents will be available on **October 1, 2025:**

- FY 2024-25 Ambulance Services Cost Report (ASCR) User Guide
- FY 2024-25 Frequently Asked Questions
- FY 2024-25 Recorded Trainings



ASCR Portal—Save & Mark Complete

Do you have more work to do on a tab?

- **Save your progress** and return to it when you are ready.

Each tab of the cost report **must be completed** before you can submit your report

- When you have input all necessary data for each tab, select **Mark Complete** at the bottom of the tab.

If you **accidentally click** on the **Mark Complete** button, simply go back to the tab that requires an edit

- The page will automatically open again and updates can be made.

The screenshot displays the ASCR Portal interface for the 'Expense Summary' tab. At the top, there are navigation tabs for 'Expense Summary', 'Revenues', and 'Final Settlement'. Below these, a 'Program Navigation' section has 'SHOW' and 'HIDE' buttons. The main content area includes input fields for 'National Provider' (123456789) and 'Facility Business' ((345) 798-6). There are also two 'Zip Code' fields, both containing '12345'. A blue oval highlights the 'Save' and 'Mark Complete' buttons in the top right. A red oval highlights the 'Save' and 'Mark Complete' buttons in the bottom right. A line connects the two ovals.

ASCR Portal — Import & Export

On many tabs of the cost report, you can use the Export/Import function to expedite data entry

- An Excel template will be generated, which can be completed and uploaded back to the system
- If you need to add rows, **please do so before exporting** the Excel file



ASCR Portal — Uploading Supporting Documentation

All reported costs need to include supporting documentation

- If you have issues uploading a file, contact the Help Desk at COEMSsupplemental@pcgus.com or 877-775-3867

Supporting Documentation

Please note: If your file exceeds the maximum upload size of 28 MB, contact PCG at COEMSsupplemental@pcgus.com for assistance submitting your file.

Upload Files

ASCR Portal — File Identification

If more than one file is uploaded to the **MTS Expense** tab, you will be asked to identify and select the file under which each expense will be found.

Notes

Which supporting file backs up this dollar amount?

Select

Enter Notes:

Save

Cancel

Helpful Tips

The preferred browser for optimal performance is **Google Chrome**.

If the ASCR portal has been opened for a long time, it may need to **refresh** to upload.

If a file is too large, try turning it into a **PDF** and uploading.



Check for Understanding

ASCR Portal — Provider Information

Additional fields: Name of person signing and certifying report, report contact person, and reporting period.

Multiple NPIs? Providers who have more than one NPI will be required to add all pertaining NPI(s).

The screenshot shows the 'Provider Information' section of the ASCR Portal. The top navigation bar includes 'Provider' (CO EMS Supplemental Payment Auditor), 'Reporting Year' (FY 2020), 'Home', and 'Log Out'. A blue banner below the navigation bar states: 'Cost Report will not be 100% complete until Certification Form is uploaded between August and September each year.' Below the banner is a grid of menu items: 'Provider Information' (selected), 'MTS Expense', 'Non MTS Expense', 'Expense Allocation', 'Reclassifications & Adjustments', 'Depreciation', 'Allocation Statistics', 'Expense Summary' (checked), 'Revenues', and 'Final Settlement'. A 'Program Navigation' bar with 'SHOW' and 'HIDE' buttons is on the right. The 'Provider Information' form is highlighted with a red border and contains the following fields: 'Are you a governmentally owned or operated provider?' (dropdown menu), 'Name of Fire Department/Agency' (text field with 'CO EMS Supplemental Payment Auditor'), 'Medicaid #' (text field with '123456789'), 'National Provider Identification (NPI)' (text field with '1234567891'), 'Alternate NPI (if applicable)' (text field), 'Doing Business As' (text field), 'Facility Business Phone' (text field), 'Fire District/Agency Street Address' (text field), 'City' (text field), 'Zip Code' (text field), and a checkbox for 'Same as mailing address'.

ASCR Portal — Manage Users

Once an account has been created, the user will be able to create additional accounts for other members of the public provider's team who may need access to the ASCR portal

- **Existing Feature:** Add, edit, and remove all users assigned to your provider
 - All users will appear at the bottom of the **Provider Information** tab
 - All providers will need to review and confirm their active users before certifying the cost report

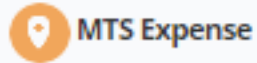
Active Users

User Name	First Name	Last Name	Email Address		
qaco	qa	co	pcgstaterole@gmail.com	Edit	Remove
Add New User				<input checked="" type="checkbox"/> Confirm Users	

ASCR Portal — MTS Expense

Input expenditures related to **Medical Transportation Services (MTS)** only

- **Cost centers: Capital Related, Salaries, Fringe Benefits, and Administrative & General**



Salaries

	Line No	Cost Center	MTS Expense	Allocated Direct Service Cost	Total Reclasses	Total Adjustments	Total MTS Expense
	11	Chief	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	12	Administration/Director	\$13,624.00	\$0.00	\$0.00	\$0.00	\$13,624.00
	13	Medical Director	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	14	Firefighters	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	15	Paramedics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	16	Fire Marshal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	17	Fire Prevention	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	18	Emergency Management Coordinator	\$24,000.00	\$0.00	\$0.00	\$0.00	\$24,000.00

ASCR Portal—Add Row

If the listed categories do not fit your expenses, manually add a row and indicate the name of the expense

- Select the **Add** button
- All new expenses need to be added under the **MTS Expense** tab
 - Added expenses will be carried over to the **Non-MTS Expense** and **Expense Allocation** tabs

2	Depreciation - Leasehold Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3	Depreciation - Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4	Depreciation - Buildings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5	Depreciation and Amortization - Intangible Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6	Leases	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7	Professional Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8	Property Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9	Interest - Property, Plant, and Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10	Other - (Specify)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

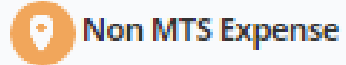
Salaries

Add Capital

ASCR Portal — Non-MTS Expense

Input expenditures unrelated to **MTS** only

- **Cost centers:** Capital Related, Salaries, Fringe Benefits, and Administrative & General



Salaries

		Line No	Cost Center	Non MTS Expense	Allocated Direct Service Cost	Total Reclasses	Total Adjustments	Total Non MTS Expense
		11	Chief	\$97,133.60	\$0.00	\$0.00	\$0.00	\$97,133.60
		12	Administration/Director	\$64,168.00	\$0.00	\$0.00	\$0.00	\$64,168.00
		13	Medical Director	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		14	Firefighters	\$436,995.93	\$0.00	\$0.00	\$0.00	\$436,995.93
		15	Paramedics	\$0.00	\$288,106.77	\$0.00	\$0.00	\$288,106.77
		16	Fire Marshal	\$48,185.28	\$0.00	\$0.00	\$0.00	\$48,185.28
		17	Fire Prevention	\$51,864.80	\$0.00	\$0.00	\$0.00	\$51,864.80

ASCR Portal—Expense Allocation

Input expenditures shared between fire and EMS operations

- **Cost centers:** Capital Related, Salaries, Fringe Benefits, and Administrative & General



Expense Allocation

Salaries

	Line No	Cost Center	Expense to be Apportioned	Total Reclasses	Total Adjustments	Net Expense to be Apportioned	MTS Allocation 65.31%	Non MTS Allocation 34.69%
	11	Chief	\$203,388.84	\$0.00	\$0.00	\$203,388.84	\$132,824.98	\$70,563.86
	12	Administration/Direct	\$217,591.81	\$0.00	\$0.00	\$217,591.81	\$142,100.36	\$75,491.45
	13	Medical Director	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	14	Firefighters	\$3,003,464.45	\$0.00	\$0.00	\$3,003,464.45	\$1,961,440.52	\$1,042,023.93
	15	Paramedics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	16	Fire Marshal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	17	Fire Prevention	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Helpful Tips

The **Bad Debt** category is locked to prevent misreporting this unallowable cost.







Cost identification methodologies that inappropriately allocate costs associated with fire and rescue personnel and equipment to the Medicaid program potentially would be unallowable under the federal cost allocation requirements.

- Center for Medicaid and CHIP Services (CMCS)
Informational Bulletin, Wednesday, August 18, 2022.

ASCR Portal — Reclassifications & Adjustments

Any federal funds/grants received and spent by the provider during the applicable reporting period must be reported on the **Reclassifications & Adjustments** tab

 **Reclassifications & Adjustments**


Basis For Adjustment (A or B)	Schedule	Line Number	Increase/Decrease	Amount
 B	MTS	15-Paramedics	Decrease	\$5,000.00
Total				\$5,000.00

Add Adjustment

Supporting Documentation

Please note: If your file exceeds the maximum upload size of 28 MB, contact PCG at COEMSSupplemental@pcgus.com for assistance submitting your file.

Upload Files


 Federal Grant Supporting Documentation.docx	9/6/2019 1:43:47 PM	CO EMS Supplemental Payment Auditor
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ASCR Portal — Depreciation

Report Depreciation for capital assets that exceeds \$5,000

- If you do not wish to report Depreciation, click on the **Not Applicable for the <Provider Name> FY 2025 cost report** button
- **Cost centers:** Building and Improvements, Equipment, Vehicles, Leasehold Improvements and Amortization—Other

 **Depreciation**

Description of Asset	Expense Type	Asset Number	Month/Year Placed in Service	Years of Useful Life	Month/Year Placed out of Service
<div><div></div><div>Test Asset</div></div>	Select	123456	09/2007	8	09/2015


Description of Asset	Years of Useful Life	Month/Year Placed out of Service	Cost	Reductions	Salvage Value
<div><div></div><div>Test Asset</div></div>	8	09/2015	\$0.00	\$0.00	\$0.00



ASCR Portal — Allocation Statistics

Input the total number of minutes (time on task) spent on medical calls (MTS Duty) and fire calls (NON-MTS Duty)


- Include total time on task for all calls, not just those that result in emergency medical transports
- EMS only providers do not populate **Non-MTS Duty**

 Allocation Statistics		
Allocation Statistics for Direct Service Cost Allocation		
Description	Statistic	Factor
CAD/Trip Statistics for MTS Duty	0.00	0.00%
CAD/Trip Statistics for NON-MTS Duty	0.00	0.00%
Total	0.00	0.00%

ASCR Portal — Expense Summary

The *Expense Summary* combines expenditures from the following tabs:

- Capital Expenses from **Depreciation**
- **MTS, Non-MTS** and **Shared** and **Expense Allocation**
- **Reclassifications and Adjustments** to **MTS, Non-MTS** and **Allocation Statistics** tabs
- No data can be entered on this tab (only provides a summary of all reported costs)

<div> Expense Summary</div>					
Total Summary					
		MTS Expense	Non MTS Expense	Administration & General	Total Expense
	Total Fire District/Agency	\$0.00	\$116,538.12	\$450.56	\$122,972.75



ASCR Portal — Revenues

The Revenues tab is used to enter Other Revenues from Transports

- Only report revenues **received (net)**
 - Do not add pending charges to the revenue tab
- **PCG will enter** your Health First Colorado (Medicaid FFS) data
- Health First Colorado revenue will be **deducted from the net cost** to calculate your final cost settlement



Revenues

Other Revenue/Funding Sources		
	Other Revenue/Funding Sources	MTS
	Out of State Medicaid Fee for Service	\$0.00
	Out of State Medicaid Managed Care Organizations	\$0.00
	Auto Insurance	\$115,540.48
	Contract	\$0.00
	Governmental	\$0.00
	Medicare	\$48,124.47

ASCR Portal — Final Settlement

Enter the total number of ALL MTS Transports per quarter under the Total column only

- This should include Health First Colorado transports



8	Number of MTS Transports	Other Payor	Fee For Service	Total
Qtr 1	July 1 through September 30	60	0	60
Qtr 2	October 1 through December 31	67	0	67
Qtr 3	January 1 through March 31	77	0	77
Qtr 4	April 1 through June 30	80	0	80
		284	0	284
				284



Health First Colorado Transports & Revenue

Only **Health First Colorado transports** are eligible for reimbursement to public providers through the CO EMS Supplemental Payment

- After all cost report revisions are made, the allowable Health First Colorado transports and revenue will **be uploaded on the provider's behalf**
- The **transports and revenue** will be uploaded in August 2026



ASCR Portal — Validations

There are two types of required validations on the ASCR portal

- Confirm the accuracy of the data, or
- Provide an explanation as to why the warning is being triggered and then confirm it is correct

Sufficient Explanation Example: “The cost increase for Paramedic Salaries is due to our EMS department expansion. We hired five new paramedics. We have supporting documentation for this expense.”

Insufficient Explanation Example: “I think this information appears reasonable.”



The value entered for MTS Expense in cost center Paramedics under Salaries varies greater than 10.00% to previous year's amount. Last year's amount was \$50,000.00. Please review and confirm that this value is correct before continuing. If the variance is correct, please note the reason by clicking Explain.

 Explain

Electronic Cost Report Submission

Once you have completed reporting all costs, click on the **Certify** button at the end of the **Final Settlement** tab


- Participating **public providers** are **responsible** for the accuracy of reported costs and supporting documentation
- For the **Certify** button to work, all previous tabs need to have been **Marked Complete**



ASCR Portal — Desk Review

All responses provided for validations will be reviewed during the Desk Review process and if they are not sufficient, additional detail will be requested.

- Providers will receive automatic notifications that the Desk Review is ready for review
- All Desk Review entries need to be addressed prior to submission to PCG

 Desk Review

Page:	MTS Expense
Cost Center:	Minor Medical Equipment
Value:	FY 2021: \$69,119.00 FY 2020: \$39,829.23 Variance: 73.54%
Row#:	56
Validation Details:	The value entered for MTS Expense in cost center Minor Medical Equipment under Administrative and General varies greater than 10.00% to previous year's amount. Last year's amount was \$39,829.23. Please review and confirm that this value is correct before continuing. If the variance is correct, please note the reason by clicking Explain.
Note:	

Data Entered is:

☐ Correct
☒ Incorrect

Save Response

Please explain why:

An Explanation is required in order to complete this validation.




ASCR Portal — Desk Review Cont.

Do not forget to submit!

- During the Desk Review period we have found many providers complete their Desk Review questions but forget to submit.

New: Providers will now find a reminder text at the top of the Desk Review tab.

 **Desk Review**

☐ Not Applicable for the HCPF TEST FY 2023 cost report

Current Status: Released

ONCE DESK REVIEW RESPONSES ARE COMPLETE, PLEASE "SUBMIT".

Completed: 5
In Process: 3
Pending: 0

ASCR Portal — Desk Review Status

The provider can easily access Desk Review questions by selecting the Desk Review tab.

At the top of the page, it will display how many Desk Review questions are Completed, In Process, and Pending.



Desk Review

Current Status: Cost Report Open

Completed: 25

In Process: 3

Pending: 0

The Desk Review may be in any one of the following statuses :

- **Under Review:** with PCG, provider cannot edit
- **Released:** with provider, PCG cannot edit
- **Cost Report Open:** cost report is open for provider to make necessary revisions
- **Completed:** all Desk Review entries have been accepted

ASCR Portal — Creating Desk Review Entries

If there are additional edits that providers need to make, the Revision Request button should be used

- Be as specific as possible when explaining the edit you would like to make

Revision Request

State additional revisions that you need to make to the cost report and provide an explanation as to why.

Page:	<input type="text"/>
Cost Center:	<input type="text"/>
Value:	<input type="text"/>
Row#:	<input type="text"/>
Validation Details:	<div>Enter Details:</div> <div></div>

Save

Cancel



ASCR Portal — New File for Desk Review

If additional files are requested, use the Upload New Document button

- Provide a detailed explanation about which costs the newly uploaded file is related to

Supporting Documentation

Upload New Document

Helpful Tips



Documentation not uploaded
after the Desk Review period will
result in a SIT.

ASCR Portal — Valid Response

Validations = Desk Review Questions

- If validations do not contain sufficient information this may result in a Desk Review follow-up
- Tips: Include details of cost, include value breakdown down and if possible, include where data can be found

Insufficient Response

Page:	MTS Expense
Cost Center:	Training
Value:	FY 2023: \$7,252.48 FY 2022: \$0.00
Row#:	48
Validation Details:	Please confirm Training under Administrative and General is a new cost center. Note that you did not report this cost center last year.
Note:	Yes, this is a new cost center.

Sufficient Response

Page:	MTS Expense
Cost Center:	Training
Value:	FY 2023: \$7,252.48 FY 2022: \$0.00
Row#:	48
Validation Details:	Please confirm Training under Administrative and General is a new cost center. Note that you did not report this cost center last year.
Note:	We have added a tuition reimbursement program which allows members to get reimbursed for furthering education which includes EMS specialized training.

ASCR Portal — Revisions as a Result of the Desk Review

Once all the Desk Review entries are addressed and approved by PCG, the cost report may be reopened if there are items to revise

- The **Desk Review** tab will list at the top of the page the items that need revision
- Providers must confirm that all items highlighted have been revised
- Providers need to recertify the cost report under the **Final Settlement** tab before releasing the Desk Review back to PCG

☒ I confirm that I have made this revision.

Save Response



ASCR Portal — Comprehensive Audit Review (CAR)

The CAR process will take place on the ASCR portal

- The **CAR** tab will appear on the dashboard
- All communication regarding the reported costs will take place on the ASCR portal
- Providers will receive automatic email notifications that the CAR is ready for review within the ASCR portal
- The timeline for the CAR will take place shortly after Desk Reviews

Program Navigation [SHOW](#) [HIDE](#)

Comprehensive Audit Review

	Scoring Category	Line No	PCG Observation	Provider Response	Action	Status
	MTS Expense	65-Dues and Subscriptions	Please confirm Dues are X amount		Follow Up ▼	
	Depreciation	1-test	Please provide supporting documentation		Rollback ▼	[Roll Back]

Unsaved Changes [Save](#) [Add New Item](#) [Export](#) [Submit](#)

Discussion

What advice would you share with the other providers regarding the CAR process?

ASCR Portal — Cost Report Certification

Upon completion of all tabs, and once the Health First Colorado transports and revenues have been populated, an Authorized Signatory of the public agency **must print the Cost Report Certification** form and sign it.

The **Cost Report Certification** signing, and collection process will take place in late August of 2026.



ASCR Portal — Cost Report Certification

The Cost Report Certification form attests to and certifies the accuracy of the financial information reported

- Provider ensures that the information reported ties exactly to the **supporting documentation**
- Provider will sign the Cost Report Certification **after** the Desk Review, CAR, and inclusion of Health First Colorado transport and revenue data
- Signatory must hold fiscal authority and title such as: Fire Chief, EMS Director, Finance Director, etc.
- It is encouraged to add backup signers in the ASCR portal to ensure timely submission



If your provider holds more than one NPI number this will be available and visible to you when the Cost Report Certification form is printed

CO EMS Supplemental Payment Stakeholder Group



CO EMS Supplemental Payment Stakeholder Group

- Stakeholders **inform** program improvement suggestions
- Stakeholders contribute to public Provider **outreach** initiatives
- Stakeholders can **guide** and/or **receive** legislation and program updates, as available.
- You will be invited to **participate** in the annual Stakeholder Meeting on May 14, 2026.

CO EMS Supplemental Payment Training Feedback

Training Feedback

We want to hear your feedback on training

- Does this in-person training location work for you?
 - If **no**, please let us know your preferred training location.
- If attending virtually, would you have attended **in-person** if the training was offered at a different location?
 - If **yes**, please list your preferred training location.



CO EMS Supplemental Payment Contact Information



HCPF Contact

Olga Gintchin

Program Administrator

HCPF_SupplementalEMS@state.co.us



Ongoing Support

Please reach out to us if you have any questions!

On-Going Cost Reporting Support Information

877-775-3867

COEMSupplemental@pcgus.com

Help Desk hours are Monday- Friday, from 8 am to 5 pm MT, excluding holidays.



Solutions that Matter