

Long Form Rate Application Package for Requesting 2025 Rates

Enclosed is the **Long Form Rate Application Package** to be used for requesting emergency and non-emergency service rates greater than CPI. Please review the items included in this package carefully. The package contains the following:

- **Certification Form to be Completed, Notarized and Submitted with all Long Form Rate Applications**
- **Instructions for Preparing the Long Form Rate Application for 2025**

General Guidelines:

- **Filing the Long Form Rate Application** – All providers requesting a rate increase must complete the Long Form Rate Application.
- **Required Information** – The Long Form Rate Application requires financial information for the most recently completed two fiscal years and budget information for the upcoming fiscal year. Call volume and staffing information is also required for the same periods.
- **Financial Statements** – All providers submitting a Long Form Rate Application must file financial statements, including footnotes, with either an Audit Report or an Accountant's Review Report for the most recently completed fiscal year. The information contained in the financial statements must agree with the rate application.

Filing Requirements:

1. Notarized Certification;
2. Long Form Rate Application;
3. Financial statements with Audit Report or Accountant's Review Report;
4. Other supporting documentation (see instructions); and
5. Rate Application Checklist

Scope of OEMS Reviews:

Detailed reviews will be performed for all Long Form Rate Applications. A field review or field audit may also be conducted if unusual items are noted during the detailed review. Please provide explanations for any large or unusual (i.e. > \$10,000 and 10%) variations in any revenue or expense line item between 2023 and 2024 actuals and 2025 budget.

**CERTIFICATION
TO BE COMPLETED IN THE PRESENCE OF A NOTARY PUBLIC**

2024 Application for 2025 Schedule of Rates

STATEMENT: I solemnly swear that the statements and information contained in this Rate Application for 2025 rates, including the Long Form Rate Application, financial statements and all supporting schedules and documentation, are to the best of my knowledge and belief true and accurate, and that only business expenses related to regulated ambulances and/or invalid coaches are included in the financial and statistical data submitted.

Printed Name of Service Provider

License or Certification Number

Address of Service Provider

Business Telephone Number

Printed Name and Title of Chief Executive Officer

Signature of Chief Executive Officer

Subscribed and sworn to me on _____

Printed Name of Notary Public / Commissioner of Superior Court

Signature of Notary Public / Commissioner of Superior Court

All service providers that charge for services rendered must sign and submit this Certification with their completed Rate Application to the Office of Emergency Medical Services. The Rate Application shall be deemed incomplete unless **ALL** required information, including this Certification and any applicable Waiver form, are completed and submitted to OEMS.

Department of Public Health
Instructions for Preparing the 2025 Long Form Rate Application

1. **SUBMISSION** – Ensure your **Long Form Rate Application**, notarized **Certification**, signed **Checklist**, and **supporting documents** are physically received by the Office of Emergency Medical Services.
2. **AUDITOR’S REPORT OR ACCOUNTANT’S REVIEW REPORT** – An Accountant’s Review Report with related financial statements **or** Audited Financial Statements for the most recently completed fiscal year must be submitted with **ALL** Long Form Rate Applications.
3. **RELATED PARTY TRANSACTIONS** – Service providers must substantiate that payments to related parties (e.g., building, equipment and auto rent, loans, etc.) are at market rates. Any amounts in excess of market rates will be disallowed. **A schedule listing all related party transactions must be attached to the rate application.** This schedule must include a description, date and amount of each transaction.
4. **DEPRECIATION EXPENSE** - This line item **MUST** be supported by detailed schedules listing all owned equipment (transportation, medical, building, communications, office, etc.). These fixed asset schedules should include, by asset, the cost basis, depreciation method and life, current year’s depreciation, accumulated depreciation for 2024 actual and 2025 budget depreciation expense. **The fixed asset schedules must be included in the Rate Application submission filed with OEMS.**
5. **LEASE EXPENSE** - This line item **MUST** be supported by detailed schedules listing all leased equipment (transportation, medical, building, communications, office, etc.). This listing should include, by item, a description, lease start and end dates, actual 2024 annual lease expense and the 2025 budgeted lease expense. **The lease expense schedules must be included in the Rate Application submission filed with OEMS.**
6. **MANAGEMENT FEES** – A detailed breakdown of management fees by expense type must be filed with the rate application. For allocated costs, the total pool of costs must be listed, along with the allocation basis, methodology used to determine the allocation and expenses allocated to the provider. The allocation basis, such as labor hours, must be documented as well as how the allocation percentage was determined.
7. **INTEREST EXPENSE** – Debt amortization schedules supporting the 2024 actual interest expense and the 2025 budget interest expense must be included in the Rate Application submission filed with OEMS.
8. **OTHER EXPENSES** – A detailed listing of the major components of Other Expenses for 2023 and 2024 actual and 2025 budget must be included in the Rate Application submission filed with OEMS.
9. **CALL VOLUMES** – Provide explanations in writing and provide support for any differences in call volumes in the two variations on Pages 3 and 5 that are greater than 1,000 calls. Include only actual calls and ensure that these calls are not double-counted when more than one payer is billed a portion of the same call. In addition, ensure that calls by other government agencies are properly classified. These calls are generally included in “Medicaid” with the same reimbursement rates (e.g., City Welfare reimburses at \$99.25/call).
10. **EXPLANATIONS AND SUPPORT** - Provide the specific information requested in the notes at the bottom of the Expense Analysis, Call Volume Analysis, Staffing Analysis, and Other Analysis worksheets. These require explanations in writing and support for differences between Actual 2024 and Budget 2025-line item amounts, as well as between 2023 and 2024 Actual line-item amounts. Support should include items such as copies of invoices, copies of lease agreements and debt instruments, and analysis recalculating expense such as interest or bad debt expense (i.e., listing of debt outstanding x interest rate).
11. **NOT-FOR-PROFIT CAPITAL ACCOUNT** - Not-for-profit providers can segregate funds received from their town and/or local residents for the purchase of capital equipment (e.g., ambulance or medical equipment). These funds should be input into the “Roll forward of Capital Reserve” section on the Other Analysis worksheet. The following guidelines must be followed:
 - Funds must be segregated from operating funds and held in a separate bank/investment account;
 - A copy of the fiscal year end bank statement must be provided with the rate application;
 - Funds received should be excluded from revenue in the rate application and depreciation expense on equipment purchased with these funds must be excluded from the expense section of the rate application. All funds **MUST** be used for capital purchases; they cannot be used to fund on-going operations.

Instructions for Inputting Data into the Long Form Rate Application

**** ALL INPUT CELLS ARE HIGHLIGHTED IN BLUE FONT ON THE SPREADSHEET****

After inputting the required data into the rate application, **manually calculate the rates by adjusting cell I13 until you attain your requested rates.** The following list summarizes the fields and type of data that must be input:

Revenue & Rate Calc Worksheet

- P1 Name of provider
- B3 Provider's fiscal year-end
- B9;B10;B15-B18 2023 actual revenue
- B22 2023 actual income taxes
- C9;C10;C15-C18 2024 actual revenue
- C22 2024 actual income taxes
- D9;D10;D15-D18 2025 budget revenue
- D22 2025 budget income taxes
- C45-C50 Requested invalid coach rates
- J30-J50 2024 Medicare reimbursement rates
- K30-K50 2024 Medicaid reimbursement rates
- L30-L50 2025 budget Medicare call volume
- M30-M50 2025 budget Medicaid call volume

Revenue & Rate Calculation Summary

Fiscal Year End: 30-Apr-10

Print Date: 22-May-10

Provider Name

	Actual 2009	Actual 2010	Budget 2011	Adjustments to Budget	Adjusted Budget	Variation Analysis
	[1]	[2]	[3]	Comments Amount	[4]	[2] vs [4]
Revenue:						
Non-Third Party Revenue	0	0	0		100	100 0.0%
Third Party Revenue	0	0	0		0	- 0.0%
Net Revenue Before Discos	0	0	0		100	100 0.0%
Less: Allowable Discounts	0	0	0		0	- 0.0%
Net Revenue	0	0	0		100	100 0.0%
Other Revenue:						
Town Subsidies/Contracts	0	0	0		0	- 0.0%
Donations and Contributions	0	0	0		0	- 0.0%
Interest Income	0	0	0		0	- 0.0%
Other:	0	0	0		0	- 0.0%
Total Revenue	0	0	0		100	100 0.0%
Expenses						
Net Income Before Taxes	0	0	0		100	100 0.0%
Corporate Taxes	0	0	0		0	- 0.0%
Net Income (Loss)	0	0	0		100	100 0.0%
% Return on Net Revenue	#DIV/0!	#DIV/0!	#DIV/0!		100.00%	

	Existing Rates			Requested Rates		Percent Increase (Decr)
	Existing Rates	Requested Rates	Percent Increase (Decr)	Requested Rates	Percent Increase (Decr)	
AMBULANCE						
BLS Rate	\$0.00	\$0.00	0.0%	\$0.00	0.0%	
ALS Level I Non ER	\$0.00	\$0.00	0.0%	\$0.00	0.0%	
ALS Level I ER	\$0.00	\$0.00	0.0%	\$0.00	0.0%	
ALS Level II	\$0.00	\$0.00	0.0%	\$0.00	0.0%	
Paramedic Intercept	\$0.00	\$0.00	0.0%	\$0.00	0.0%	
ALS Assessment	\$0.00	\$0.00	0.0%	\$0.00	0.0%	
BLS Helicopter Assist	\$0.00	\$0.00	0.0%	\$0.00	0.0%	
ALS Helicopter Assist	\$0.00	\$0.00	0.0%	\$0.00	0.0%	
Specialty Care Transport	\$0.00	\$0.00	0.0%	\$0.00	0.0%	
ANCILLARY CHARGES						
Waiting Time	\$0.00	\$0.00	0.0%	\$0.00	0.0%	
Night Charge	\$0.00	\$0.00	0.0%	\$0.00	0.0%	
Mileage Charge	\$0.00	\$0.00	0.0%	\$0.00	0.0%	
Special Charge	\$0.00	\$0.00	0.0%	\$0.00	0.0%	
INVALID COACH						

	Non-Third Party		Existing Rates		Budget Volume		Budget Revenue	
	Budget Volume	Budget Revenue	MCR	MCD	MCR	MCD	MCR	MCD
	1	#DIV/0!	\$0.00	\$0.00	-	-	0	0
	1	#DIV/0!	\$0.00	\$0.00	-	-	0	0
	1	#DIV/0!	\$0.00	\$0.00	-	-	0	0
	1	#DIV/0!	\$0.00	\$0.00	-	-	0	0
	1	#DIV/0!	\$0.00	\$0.00	-	-	0	0
	1	#DIV/0!	\$0.00	\$0.00	-	-	0	0
	1	#DIV/0!	\$0.00	\$0.00	-	-	0	0
	1	#DIV/0!	\$0.00	\$0.00	-	-	0	0
	1	#DIV/0!	\$0.00	\$0.00	-	-	0	0

Tax Calculation:

- Subject to CBT 100
- CBT Rate or Min. CBT 0
- Subject to FIT 100
- FIT 15
- CBT & FIT 15

Staffing Worksheet

- C8-C24 2023 actual FTEs
- D8-D24 2023 actual salaries
- G8-G24 2024 actual FTEs
- H8-H24 2024 actual salaries
- K8-K24 2025 budget FTEs
- L8-L24 2025 budget salaries

Department of Public Health - 2011 Rate Application Print Date: 22-May-10 Provider Name

Staffing Analysis

	2009		2010		2011		Budget		Change		% Change	
	FTEs (1)	Salary Avg Sal (2)	FTEs (3)	Salary Avg Sal (4)	FTEs (5)	Salary Avg Sal (6)	(7)	(8)	(1)vs(3)	(2)vs(4)	(5)vs(6)	(7)vs(8)
Direct Labor -												
8 EMTs	0.0	0	0.0	0	0.0	0	0	0	-	-	0.0%	0.0%
9 Dispatchers	0.0	0	0.0	0	0.0	0	0	0	-	-	0.0%	0.0%
10 Maintenance Personnel	0.0	0	0.0	0	0.0	0	0	0	-	-	0.0%	0.0%
11 Supervisors	0.0	0	0.0	0	0.0	0	0	0	-	-	0.0%	0.0%
12 Invalid Coach Drivers	0.0	0	0.0	0	0.0	0	0	0	-	-	0.0%	0.0%
Administrative -												
14 Managerial Employees	0.0	0	0.0	0	0.0	0	0	0	-	-	0.0%	0.0%
15 Billing Clerks	0.0	0	0.0	0	0.0	0	0	0	-	-	0.0%	0.0%
16 Secretarial Support	0.0	0	0.0	0	0.0	0	0	0	-	-	0.0%	0.0%
17 Public Relations	0.0	0	0.0	0	0.0	0	0	0	-	-	0.0%	0.0%
18 Other	0.0	0	0.0	0	0.0	0	0	0	-	-	0.0%	0.0%
Corporate Officers -												
20 President	0.0	0	0.0	0	0.0	0	0	0	-	-	0.0%	0.0%
21 Vice President	0.0	0	0.0	0	0.0	0	0	0	-	-	0.0%	0.0%
22 Secretary	0.0	0	0.0	0	0.0	0	0	0	-	-	0.0%	0.0%
23 Treasurer	0.0	0	0.0	0	0.0	0	0	0	-	-	0.0%	0.0%
24 Other	0.0	0	0.0	0	0.0	0	0	0	-	-	0.0%	0.0%
25 Total Salaries & Wages	0.0	0	0.0	0	0.0	0	0	0	-	-	0.0%	0.0%
26 Benefits												
27 Benefits as a % of Salary		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!				

Please explain in writing and provide support for any differences in FTEs that are greater than 3.0 or (3.0) and any % Changes in Average Salary that are greater than 5.0% or (5.0)%.

Analysis Worksheet

- C8-C13 2023 actual statistical information
- D8-D13 2024 actual statistical information
- E8-E13 2025 budget statistical information
- M9-M23 2023 actual roll-forward of reserve fund
- N9-N23 2024 actual roll-forward of reserve fund
- O9-O23 2025 budget roll-forward of reserve fund
- A30-A42 Name of non-third party payers granted disc
- C30-C42 2023 actual discounted call volume by payer
- D30-D42 2023 actual total discounts by payer
- G30-G42 2024 actual discounted call volume by payer
- H30-H42 2024 actual total discounts by payer
- K30-K42 2025 budget discounted call volume by payer
- L30-L42 2025 budget total discounts by payer

Department of Public Health - 2011 Rate Application Print Date: 22-May-10 Provider Name

Other Analysis

	Actual 2009	Actual 2010	Budget 2011	Change in Statistics	
	(1)	(2)	(3)	(1) vs (2)	(2) vs (3)
Statistical Information					
8 # of Ambulances	0	0	0	0	0
9 # of Invalid Coaches	0	0	0	0	0
10 # of Non-Transport Emerg Vehi	0	0	0	0	0
11 # of Locations	0	0	0	0	0
12 Cancelled Base Calls	0	0	0	0	0
13 Square Footage	0	0	0	0	0
Financial Performance Measures					
16 Net Revenue per Call	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
17 Expense per Call	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
18 Bad Debt/Non-3rd Party Reven	0.0%	0.0%	0.0%	0.0%	0.0%
19 Rent per Square Foot	-	-	-	-	-
Operating Performance Measures					
21 Calls per Ambulance	0	0	0	0	0
22 Miles per Ambulance	0	0	0	0	0
23 Calls per Invalid Coach	0	0	0	0	0
24 Miles per Invalid Coach	0	0	0	0	0

ROLLFORWARD OF CAPITAL RESERVE						
	Actual 2009	Actual 2010	Budget 2011			
BEGINNING BALANCE:	0	0	0			
PLUS:						
Town Grants	0	0	0			
Capital Contributions	0	0	0			
Other:	0	0	0			
	0	0	0			
	0	0	0			
	0	0	0			
	0	0	0			
Total Additions	0	0	0			
LESS PURCHASES:						
	0	0	0			
	0	0	0			
	0	0	0			
	0	0	0			
Total Purchases	0	0	0			
ENDING BALANCE:	0	0	0			

	2009 Actual		Discount / Call		2010 Actual		Discount / Call		2011 Budget		Discount / Call	
	Call Vol.	Discount	\$	%	Call Vol.	Discount	\$	%	Call Vol.	Discount	\$	%
CLIENT - AMB. CALLS												
30	0	0	0	0%	0	0	0	0%	0	0	0	0%
31	0	0	0	0%	0	0	0	0%	0	0	0	0%
32	0	0	0	0%	0	0	0	0%	0	0	0	0%
33	0	0	0	0%	0	0	0	0%	0	0	0	0%
34	0	0	0	0%	0	0	0	0%	0	0	0	0%
Total Amb. Discounts	0	0	0		0	0	0		0	0	0	
CLIENT-COACH CALLS												
38	0	0	0	0%	0	0	0	0%	0	0	0	0%
39	0	0	0	0%	0	0	0	0%	0	0	0	0%
40	0	0	0	0%	0	0	0	0%	0	0	0	0%
41	0	0	0	0%	0	0	0	0%	0	0	0	0%
42	0	0	0	0%	0	0	0	0%	0	0	0	0%
Total Coach Discounts	0	0	0		0	0	0		0	0	0	

2025 Long-Form Rate Application Checklist

Provider: _____

Ensure the following items are included in your rate application submission.

Return the signed, completed Checklist with your rate application:

Long-Form Rate Application

- 1. Reported canceled ambulance base calls (on Analysis tab)
- 2. Provided explanations for all variations > \$10,000 and 10% in any revenue or expense line item

Certification Form

- 3. Certification form signed by the Chief Executive Officer and notarized

Financial Statements

- 4. Financial statements for the most recently ended fiscal year (audited financial Statements or reviewed financial statements).

Reconciliation of Rate Application to Financial Statements

- 5. Total revenue and total expenses per the rate application agree with total revenue and total expenses per the financial statements (or a reconciliation explaining any differences has been included)

Name and Title of Preparer

Date

Signature of Preparer