

**EMERGENCY MEDICAL TRANSPORTATION
INTEGRATED DISCLOSURE AND MEDICAID COST REPORT
GENERAL INFORMATION**

1. Name of Fire Department / Agency: County of Hernando / Hernando County Fire and Emergency Services Department		2. Medicaid #: 112349200	3. National Provider Identification (NPI): 1326044793	
4. Doing Business As (DBA): Board of County Commissioners / Hernando County Fire and Emergency Services			5. Facility Business Phone: (352) 540-4353	
6. Fire District/Agency Street Address: 15470 Flight Path Dr		7. City: Brooksville		8. Zip Code: 34604
9. Mailing Address - Street or P.O. Box (if different):		10. City:		11. Zip Code:
12. Name of Person Signing and Certifying Report: Paul Hasenmeier, Director of Public Safety / Fire Chief				
13. Report Contact Person: Kevin Coyle		14. Phone Number: 512-537-9588		Phone Ext:
15. Mailing Address - Street or P. O. Box: 1000 Heritage Center Circle		16. City: Round Rock		17. State: Texas
19. Previous Name of Fire District/Agency if Changed Since Previous Report: Hernando County Fire and Emergency Services				18. Zip Code: 78664
21. Does your organization use another entity to provide EMT services? NO		22. Date Range of EMT Service Agreement:		
23. Does your organization use another entity to provide billing for EMT services? YES		24. Are billing services paid on a Flat Rate or a Percentage: They are based on a percentage with exception to Medicaid, which is a flat rate per claim.		
25. Reporting Period Began: July 1, 2024		26. Reporting Period Ended: June 30, 2025		
27. Net Cost of Transports \$249,494.55				

For the purpose of this document, "provider" is a Publicly Owned or Operated Emergency Medical Transportation Services provider.

To be Executed by Officer or Administrator of the Fire Department / Agency

I, Paul Hasenmeier, state as follows:

Public funds for services provided have been expended as necessary for Federal Financial Participation (FFP), pursuant to the requirements of Section 1903(w) of the Social Security Act and 42 C.F.R. § 433.50 *et seq.* for allowable costs.

The expenditures claimed have not previously been, nor will be, claimed at any other time to receive Federal Funds under Medicaid or any other program.

The provider acknowledges that the information is to be used for claiming Federal funds and understands that misrepresentation of information constitutes a violation of Federal and State law.

The provider acknowledges that all funds expended are subject to review and audit by the Agency for Health Care Administration.

The provider acknowledges and understands that the Agency for Health Care Administration must deny payments for any claim submitted if it is determined that the report is not adequately supported for purposes of Federal Financial Participation.

That I am the responsible person of the subject Fire Department / Agency and am duly authorized to sign this document and that, to the best of my knowledge and information, each statement and amount in the accompanying schedules are to be true and correct.

	County of Hernando / Hernando County Fire and Emergency Services Department
Date of Signature	<i>Name of Fire District/Agency</i>

E-mail the signed PDF electronic version of the completed cost report to:

SupplementalPayments@ahca.myflorida.com

By:

	_____ <i>(Signature)</i>
Title:	Director of Public Safety / Fire Chief
Address:	County of Hernando / Hernando County Fire and Emergency Services Department 15470 Flight Path Dr Brooksville, FL 34604

NOTICE

Please be advised that submission of cost reports for items or services which were not provided; are not reimbursable under the Medicaid program or claimed in violation of an agreement with the State, may subject you (or your organization) to civil money penalty assessments in accordance with Florida Statutes 456.072.

CHECK FIGURE

Total Reported Expenses (Before Allocation of Expenses - From Sch 1)	\$53,236,527
Total Reported Expenses (After Allocation of Expenses - From Sch 2 thru 5)	<u>53,236,527</u>
Variance	<u>\$-</u>

Material variances may result in a rejection of this Cost Report submission.

PROVIDER COST REPORT REIMBURSEMENT QUESTIONNAIRE			
	YES	NO	N/A
<p>A. Provider Organization and Operation</p> <p>1. Describe the type of organization providing the service (include if nonprofit, public, private, etc.):</p> <p>2. Were any of the emergency transportation services subcontracted to another entity? If yes, describe the type of organization (include if nonprofit, public, private, etc.):</p> <p>3. The provider has:</p> <p>a. Changed ownership. ii yes, submit name and address of new owner, date of change, copy of sales agreement, or any similar agreement</p> <p>b. Terminated participation. If "yes", list date of termination, and reason (Voluntary/Involuntary).</p> <p>4. <i>The provider is involved in business transactions, including management contracts and services under arrangements, with individuals or entities (e.g., chain home offices, drug or medical supply companies, etc.) that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships.</i></p> <p>If "yes" attach a list of the individuals, the organizations involved, and description of the transactions.</p>		<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	Public provider - County Fire Department

PROVIDER COST REPORT REIMBURSEMENT QUESTIONNAIRE			
	YES	NO	N/A
<p>B. Financial Data and Reports</p> <p>1. During this cost reporting period, the financial statements are prepared by Certified Public Accountants or Public Accountants (submit complete copy or</p> <p>a. Audited;</p> <p>b. Compiled; and</p> <p>c. Reviewed.</p> <p><i>NOTE: Where there is no affirmative response to the above described financial statements, attach a copy of the financial statements prepared by you and a description of the changes in accounting policies and practices if not mentioned in those statements.</i></p> <p>2. Cost report total expenses and total revenues differ from those on the filed financial statement. If "yes", submit reconciliation.</p>	Audited financials available in 2026 <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
<p>C. Emergency Transport Data</p> <p>Provider records only were used to complete the cost report? If yes, attach detailed documentation of the system used to support the data reported on the cost report. <u>If the detail documentation was previously supplied, submit</u></p> <p>1. Provider use a specific system to report claimed Medicaid emergency transports? If yes, upon request, provide the Medicaid recipient details of the emergency transports (such as driver manifest, call operator logs, etc.).</p>	<input checked="" type="checkbox"/> Please see description below <input checked="" type="checkbox"/>		
<p>2. Cost report total expenses and total revenues differ from those on the filed financial statement. If "yes", submit reconciliation.</p> <p>C. Emergency Transport Data</p> <p>Provider records only were used to complete the cost report? If yes, attach detailed documentation of the system used to support the data reported on the cost report. <u>If the detail documentation was previously supplied, submit</u></p> <p>1. Provider use a specific system to report claimed Medicaid emergency transports? If yes, upon request, provide the Medicaid recipient details of the emergency transports (such as driver manifest, call operator logs, etc.).</p>	<input checked="" type="checkbox"/> Please see description below <input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	

Description of the system used to support the transport data reported on the cost report:

The County of Hernando uses billing software designed especially for EMS billing. The software processes claims, payments, patient bills, and patient accounts. The software interfaces with a claims clearing house, to send and receive insurance claims, insurance/patient payments, and patient bills.

The County of Hernando updates its infrastructure on a continuous basis.

SCHEDULE 1 - TOTAL EXPENSE

Fire Department / Agency Name: ando County Fire and Emergency Services Department Fiscal Year Ended: June 30, 2025
 National Provider Identification: 1326044793

Line No.	Cost Center	General Ledger Account Number	1	2	3	4
			Total Expense	MTS Expense	NON-MTS Expense	Administration & General
			Col 2 + Col 3	Fr Sch 2, Col 5	Fr Sch 3, Col 5	Fr Sch 5, Col 1
Capital Related						
1.00	Depreciation - Buildings and Improvements		\$ 173,355	\$ 102,135	\$ 71,219	
2.00	Depreciation - Leasehold Improvements		-	-	-	
3.00	Depreciation - Equipment		268,936	249,383	19,553	
4.00	Depreciation and Amortization - Other		-	-	-	
5.00	Leases and Rentals		-	-	-	
6.00	Property Taxes		-	-	-	
7.00	Property Insurance		-	-	-	
8.00	Interest - Property, Plant, and Equipment		-	-	-	
9.00	Other Capital Costs (Vehicles)		-	-	-	
10.00	Other- (Specify)		-	-	-	
	Total Capital Related (Lines 1.00 thru 10.00)		\$ 442,291	\$ 351,519	\$ 90,772	
Salaries						
11.00	Administrative Chief		\$ -	\$ -	\$ -	
12.00	Chief		-	-	-	
13.00	Non-MTS Salaries		-	-	-	
14.00	MTS Salaries		13,532,097	9,753,375	3,778,723	
15.00	Other- 1691 Fund Salaries		9,565,305	7,332,979	2,232,326	
16.00	Other- (Specify)		-	-	-	
17.00	Other- (Specify)		-	-	-	
18.00	Other- (Specify)		-	-	-	
	Subtotal Salaries (Lines 11.00 thru 18.00)		\$ 23,097,403	\$ 17,086,354	\$ 6,011,049	
Fringe Benefits						
19.00	Administrative Chief		\$ -	\$ -	\$ -	
20.00	Chief		-	-	-	
21.00	Non-MTS Salaries		-	-	-	
22.00	MTS Salaries		8,721,883	6,616,178	2,105,705	
23.00	Other- 1691 Fund Benefits		6,019,216	4,566,010	1,453,206	
24.00	Other- (Specify)		-	-	-	
25.00	Other- (Specify)		-	-	-	
26.00	Other- (Specify)		-	-	-	
	Subtotal Fringe Benefits (Lines 19.00 thru 26.00)		\$ 14,741,099	\$ 11,182,188	\$ 3,558,911	
	Total Salaries & Fringe Benefits		\$ 37,838,502	\$ 28,268,542	\$ 9,569,960	
	Total Capital Related, Salaries, and Fringe Benefits		\$ 38,280,793	\$ 28,620,061	\$ 9,660,732	
Administrative and General						
27.00	Administrative		\$ -	\$ -	\$ -	\$ -
28.00	Legal		-	-	-	-
29.00	Accounting		-	-	-	-
30.00	Advertising		-	-	-	-
31.00	Consulting Expenses		-	-	-	-
32.00	Contracted Labor		-	-	-	-
33.00	Interest - Other		-	-	-	-
34.00	Training		-	-	-	-
35.00	General Insurance		-	-	-	-
36.00	Supplies		-	-	-	-
37.00	Bad Debt		-	-	-	-
38.00	Plant Operations and Maintenance		-	-	-	-
39.00	Housekeeping		-	-	-	-
40.00	Utilities		-	-	-	-
41.00	Medical Supplies		-	-	-	-
42.00	Minor Medical Equipment		-	-	-	-
43.00	Minor Equipment		-	-	-	-
44.00	Fines and Penalties		-	-	-	-
45.00	Fleet Maintenance		-	-	-	-
46.00	Communications		-	-	-	-
47.00	Recruit Academy		-	-	-	-
48.00	Dispatch Service		-	-	-	-
49.00	Logistics		-	-	-	-
50.00	Postage		-	-	-	-
51.00	Dues and Subscriptions		-	-	-	-
52.00	Other - Capital Related Costs		-	-	-	-
53.00	Contracted Services - MTS		-	-	-	-
54.00	Contracted Services - MTS Billing		-	-	-	-
55.00	Other A&G Costs (1661 Fund Operating Expense)		7,762,166	-	513,693	7,248,474
56.00	Other A&G Costs (1691 Fund Operating Expense)		7,193,568	3,340,603	-	3,852,965
57.00	Other- (Specify)		-	-	-	-
	Total Administrative & General		\$ 14,955,734	\$ 3,340,603	\$ 513,693	\$ 11,101,439
	Total Fire District / Agency		\$ 53,236,527	\$ 31,960,663	\$ 10,174,425	\$ 11,101,439

SCHEDULE 2 - MEDICAL TRANSPORTATION SERVICES (MTS) EXPENSE

Fire Department / Agency Name: **Hernando / Hernando County Fire and Emergency Services I**
National Provider Identification: **1326044793**

Fiscal Year Ended: **June 30, 2025**

Line No.	Cost Center	General Ledger Account Number	1	2	3	4	5
			MTS Expense	Allocated Direct Service Cost <i>Fr Sch 4, Col 5</i>	Total Reclassifications <i>Fr Sch 6, Cols 4 & 7</i>	Total Adjustments <i>Fr Sch 7, Col 1</i>	Total MTS Expense <i>To Sch 1, Col 2</i>
Capital Related							
1.00	Depreciation - Buildings and Improvements		\$ -	\$ 102,135	\$ -	\$ -	\$ 102,135
2.00	Depreciation - Leasehold Improvements		\$ -	-	-	-	-
3.00	Depreciation - Equipment		\$ 221,343	28,041	-	-	249,383
4.00	Depreciation and Amortization - Other		\$ -	-	-	-	-
5.00	Leases and Rentals		\$ -	-	-	-	-
6.00	Property Taxes		\$ -	-	-	-	-
7.00	Property Insurance		\$ -	-	-	-	-
8.00	Interest - Property, Plant, and Equipment		\$ -	-	-	-	-
9.00	Other Capital Costs (Vehicles)		\$ -	-	-	-	-
10.00	Other- (Specify)		\$ -	-	-	-	-
	Total Capital Related (Lines 1.00 thru 10.00)		\$ 221,343	\$ 130,176	\$ -	\$ -	\$ 351,519
Salaries							
11.00	Administrative Chief		\$ -	\$ -	\$ -	\$ -	\$ -
12.00	Chief		\$ -	-	-	-	-
13.00	Non-MTS Salaries		\$ -	-	-	-	-
14.00	MTS Salaries		\$ -	9,753,375	-	-	9,753,375
15.00	Other- 1691 Fund Salaries		\$ -	7,014,024	318,955	-	7,332,979
16.00	Other- (Specify)		\$ -	-	-	-	-
17.00	Other- (Specify)		\$ -	-	-	-	-
18.00	Other- (Specify)		\$ -	-	-	-	-
	Subtotal Salaries (Lines 11.00 thru 18.00)		\$ -	\$ 16,767,399	\$ 318,955	\$ -	\$ 17,086,354
Fringe Benefits							
19.00	Administrative Chief		\$ -	\$ -	\$ -	\$ -	\$ -
20.00	Chief		\$ -	-	-	-	-
21.00	Non-MTS Salaries		\$ -	-	-	-	-
22.00	MTS Salaries		\$ -	6,616,178	-	-	6,616,178
23.00	Other- 1691 Fund Benefits		\$ -	4,566,010	-	-	4,566,010
24.00	Other- (Specify)		\$ -	-	-	-	-
25.00	Other- (Specify)		\$ -	-	-	-	-
26.00	Other- (Specify)		\$ -	-	-	-	-
	Subtotal Fringe Benefits (Lines 19.00 thru 26.00)		\$ -	\$ 11,182,188	\$ -	\$ -	\$ 11,182,188
	Total Salaries & Fringe Benefits		\$ -	\$ 27,949,587	\$ 318,955	\$ -	\$ 28,268,542
	Total Capital Related, Salaries, and Fringe Benefits		\$ 221,343	\$ 28,079,762	\$ 318,955	\$ -	\$ 28,620,061
Administrative and General							
27.00	Administrative		\$ -	-	\$ -	\$ -	\$ -
28.00	Legal		\$ -	-	-	-	-
29.00	Accounting		\$ -	-	-	-	-
30.00	Advertising		\$ -	-	-	-	-
31.00	Consulting Expenses		\$ -	-	-	-	-
32.00	Contracted Labor		\$ -	-	-	-	-
33.00	Interest - Other		\$ -	-	-	-	-
34.00	Training		\$ -	-	-	-	-
35.00	General Insurance		\$ -	-	-	-	-
36.00	Supplies		\$ -	-	-	-	-
37.00	Bad Debt		\$ -	-	-	-	-
38.00	Plant Operations and Maintenance		\$ -	-	-	-	-
39.00	Housekeeping		\$ -	-	-	-	-
40.00	Utilities		\$ -	-	-	-	-
41.00	Medical Supplies		\$ -	-	-	-	-
42.00	Minor Medical Equipment		\$ -	-	-	-	-
43.00	Minor Equipment		\$ -	-	-	-	-
44.00	Fines and Penalties		\$ -	-	-	-	-
45.00	Fleet Maintenance		\$ -	-	-	-	-
46.00	Communications		\$ -	-	-	-	-
47.00	Recruit Academy		\$ -	-	-	-	-
48.00	Dispatch Service		\$ -	-	-	-	-
49.00	Logistics		\$ -	-	-	-	-
50.00	Postage		\$ -	-	-	-	-
51.00	Dues and Subscriptions		\$ -	-	-	-	-
52.00	Other - Capital Related Costs		\$ -	-	-	-	-
53.00	Contracted Services - MTS		\$ -	-	-	-	-
54.00	Contracted Services - MTS Billing		\$ -	-	-	-	-
55.00	Other A&G Costs (1661 Fund Operating Expens		\$ -	-	-	-	-
56.00	Other A&G Costs (1691 Fund Operating Expens		\$ -	-	3,340,603	-	3,340,603
57.00	Other- (Specify)		\$ -	-	-	-	-
	Total Administrative & General		\$ -	\$ -	\$ 3,340,603	\$ -	\$ 3,340,603
	Total Fire District / Agency		\$ 221,343	\$ 28,079,762	\$ 3,659,558	\$ -	\$ 31,960,663

(A) REMINDER THAT THE AMOUNTS FROM SCH 6 , COLUMNS 4 AND 7 MUST BE MANUALLY TRANSFERRED TO THIS COLUMN
(B) REMINDER THAT THE AMOUNTS FROM SCH 7 , COLUMN 1 MUST BE MANUALLY TRANSFERRED TO THIS COLUMN

SCHEDULE 3 - NON-MTS EXPENSE

Fire Department / Agency Name: City of Hernando / Hernando County Fire and Emergency Services Department
National Provider Identification: 1326044793

Fiscal Year Ended: June 30, 2025

Line No.	Cost Center	General Ledger Account Number	1	2	3	4	5
			NON-MTS Expense	Allocated Direct Service Costs <i>Fr Sch 4, Col 6</i>	Total Reclassifications <i>Fr Sch 6, Cols 4 & 7</i>	Total Adjustments <i>Fr Sch 7, Col 1</i>	Total NON-MTS Expense <i>To Sch 1, Col 3</i>
Capital Related							
1.00	Depreciation - Buildings and Improvements		\$ -	\$ 71,219	\$ -	\$ -	\$ 71,219
2.00	Depreciation - Leasehold Improvements		\$ -	-	-	-	-
3.00	Depreciation - Equipment		\$ -	19,553	-	-	19,553
4.00	Depreciation and Amortization - Other		\$ -	-	-	-	-
5.00	Leases and Rentals		\$ -	-	-	-	-
6.00	Property Taxes		\$ -	-	-	-	-
7.00	Property Insurance		\$ -	-	-	-	-
8.00	Interest - Property, Plant, and Equipment		\$ -	-	-	-	-
9.00	Other Capital Costs (Vehicles)		\$ -	-	-	-	-
10.00	Other- (Specify)		\$ -	-	-	-	-
Total Capital Related (Lines 1.00 thru 10.00)			\$ -	\$ 90,772	\$ -	\$ -	\$ 90,772
Salaries							
11.00	Administrative Chief		\$ -	\$ -	\$ -	\$ -	\$ -
12.00	Chief		\$ -	-	-	-	-
13.00	Non-MTS Salaries		\$ -	-	-	-	-
14.00	MTS Salaries		\$ -	3,104,168	674,554	-	3,778,723
15.00	Other- 1691 Fund Salaries		\$ -	2,232,326	-	-	2,232,326
16.00	Other- (Specify)		\$ -	-	-	-	-
17.00	Other- (Specify)		\$ -	-	-	-	-
18.00	Other- (Specify)		\$ -	-	-	-	-
Subtotal Salaries (Lines 11.00 thru 18.00)			\$ -	\$ 5,336,494	\$ 674,554	\$ -	\$ 6,011,049
Fringe Benefits							
19.00	Administrative Chief		\$ -	\$ -	\$ -	\$ -	\$ -
20.00	Chief		\$ -	-	-	-	-
21.00	Non-MTS Salaries		\$ -	-	-	-	-
22.00	MTS Salaries		\$ -	2,105,705	-	-	2,105,705
23.00	Other- 1691 Fund Benefits		\$ -	1,453,206	-	-	1,453,206
24.00	Other- (Specify)		\$ -	-	-	-	-
25.00	Other- (Specify)		\$ -	-	-	-	-
26.00	Other- (Specify)		\$ -	-	-	-	-
Subtotal Fringe Benefits (Lines 19.00 thru 26.00)			\$ -	\$ 3,558,911	\$ -	\$ -	\$ 3,558,911
Total Salaries & Fringe Benefits			\$ -	\$ 8,895,406	\$ 674,554	\$ -	\$ 9,569,960
Total Capital Related, Salaries, and Fringe Benefits			\$ -	\$ 8,986,178	\$ 674,554	\$ -	\$ 9,660,732
Administrative and General							
27.00	Administrative		\$ -	-	\$ -	\$ -	\$ -
28.00	Legal		\$ -	-	-	-	-
29.00	Accounting		\$ -	-	-	-	-
30.00	Advertising		\$ -	-	-	-	-
31.00	Consulting Expenses		\$ -	-	-	-	-
32.00	Contracted Labor		\$ -	-	-	-	-
33.00	Interest - Other		\$ -	-	-	-	-
34.00	Training		\$ -	-	-	-	-
35.00	General Insurance		\$ -	-	-	-	-
36.00	Supplies		\$ -	-	-	-	-
37.00	Bad Debt		\$ -	-	-	-	-
38.00	Plant Operations and Maintenance		\$ -	-	-	-	-
39.00	Housekeeping		\$ -	-	-	-	-
40.00	Utilities		\$ -	-	-	-	-
41.00	Medical Supplies		\$ -	-	-	-	-
42.00	Minor Medical Equipment		\$ -	-	-	-	-
43.00	Minor Equipment		\$ -	-	-	-	-
44.00	Fines and Penalties		\$ -	-	-	-	-
45.00	Fleet Maintenance		\$ -	-	-	-	-
46.00	Communications		\$ -	-	-	-	-
47.00	Recruit Academy		\$ -	-	-	-	-
48.00	Dispatch Service		\$ -	-	-	-	-
49.00	Logistics		\$ -	-	-	-	-
50.00	Postage		\$ -	-	-	-	-
51.00	Dues and Subscriptions		\$ -	-	-	-	-
52.00	Other - Capital Related Costs		\$ -	-	-	-	-
53.00	Contracted Services - MTS		\$ -	-	-	-	-
54.00	Contracted Services - MTS Billing		\$ -	-	-	-	-
55.00	Other A&G Costs (1661 Fund Operating Expenses)		\$ -	-	513,693	-	513,693
56.00	Other A&G Costs (1691 Fund Operating Expenses)		\$ -	-	-	-	-
57.00	Other- (Specify)		\$ -	-	-	-	-
Total Administrative & General			\$ -	\$ -	\$ 513,693	\$ -	\$ 513,693
Total Fire District / Agency			\$ -	\$ 8,986,178	\$ 1,188,247	\$ -	\$ 10,174,425

(A) REMINDER THAT THE AMOUNTS FROM SCH 6, COLUMNS 4 AND 7 MUST BE MANUALLY TRANSFERRED TO THIS COLUMN
(B) REMINDER THAT THE AMOUNTS FROM SCH 7, COLUMN 1 MUST BE MANUALLY TRANSFERRED TO THIS COLUMN

SCHEDULE 4 - ALLOCATION OF CAPITAL RELATED AND SALARIES & BENEFITS (CRSB) EXPENSE

Fire Department / Agency Name: Hernando / Hernando County Fire and Emergency Services
National Provider Identification: 1326044793

Fiscal Year Ended: June 30, 2025

Line No.	Cost Center	General Ledger Account Number	1 Expense to be Apportioned	2 Total Reclassifications (A) <i>Fr Sch 6, Cols 4 & 7</i>	3 Total Adjustments (B) <i>Fr Sch 7, Col 1</i>	4 Net Expense to be Apportioned	5 MTS Allocation <i>58.92%</i>	6 NON-MTS Allocation <i>41.08%</i>
Capital Related								
1.00	Depreciation - Buildings and Improvements		\$ 173,355	\$ -	\$ -	\$ 173,355	\$ 102,135	\$ 71,219
2.00	Depreciation - Leasehold Improvements		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.00	Depreciation - Equipment		\$ 47,593	\$ -	\$ -	47,593	28,041	19,553
4.00	Depreciation and Amortization - Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5.00	Leases and Rentals		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6.00	Property Taxes		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.00	Property Insurance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8.00	Interest - Property, Plant, and Equipment		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9.00	Other Capital Costs (Vehicles)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.00	Other- (Specify)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Capital Related (Lines 1.00 thru 10.00)		\$ 220,948	\$ -	\$ -	\$ 220,948	\$ 130,176	\$ 90,772

Capital Related Allocation Statistics for Direct Service Cost Allocation		
Description	Square Ft	Factor
MTS Square Footage	73,045	58.92%
Non-MTS Square Footage	50,935	41.08%
Total Square Feet to be Apportioned	123,980	100.00%

Line No.	Cost Center	Account Number	1 Expense to be Apportioned	2 Total Reclassifications <i>Fr Sch 6, Cols 4 & 7</i>	3 Total Adjustments <i>Fr Sch 7, Col 1</i>	4 Net Expense to be Apportioned	5 MTS Allocation <i>75.86%</i>	6 NON-MTS Allocation <i>24.14%</i>
Salaries								
11.00	Administrative Chief		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12.00	Chief		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13.00	Non-MTS Salaries		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14.00	MTS Salaries		\$ 13,647,895	(674,554)	(115,798)	12,857,543	9,753,375	3,104,168
15.00	Other- 1691 Fund Salaries		\$ 9,585,901	(318,955)	(20,596)	9,246,350	7,014,024	2,232,326
16.00	Other- (Specify)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17.00	Other- (Specify)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18.00	Other- (Specify)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal Salaries (Lines 11.00 thru 18.00)		\$ 23,233,796	\$ (993,510)	\$ (136,393)	\$ 22,103,893	\$ 16,767,399	\$ 5,336,494
Fringe Benefits								
19.00	Administrative Chief		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20.00	Chief		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21.00	Non-MTS Salaries		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22.00	MTS Salaries		\$ 8,721,883	\$ -	\$ -	8,721,883	6,616,178	2,105,705
23.00	Other- 1691 Fund Benefits		6,019,216	\$ -	\$ -	6,019,216	4,566,010	1,453,206
24.00	Other- (Specify)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25.00	Other- (Specify)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26.00	Other- (Specify)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal Fringe Benefits (Lines 19.00 thru 26.00)		\$ 14,741,099	\$ -	\$ -	\$ 14,741,099	\$ 11,182,188	\$ 3,558,911
	Total Salaries & Fringe Benefits		\$ 37,974,895	\$ (993,510)	\$ (136,393)	\$ 36,844,992	\$ 27,949,587	\$ 8,895,406

Salaries/Benefits Allocation Statistics for Direct Service Cost Allocation		
Description	Total Hrs	Factor
Hours Logged for MTS Duty	640,488	75.86%
Hours Logged for NON-MTS Duty	203,846	24.14%
Total Hours to be Apportioned	844,334	100.00%

(A) REMINDER THAT THE AMOUNTS FROM SCH 6 , COLUMNS 4 AND 7 MUST BE MANUALLY TRANSFERRED TO THIS COLUMN
(B) REMINDER THAT THE AMOUNTS FROM SCH 7 , COLUMN 1 MUST BE MANUALLY TRANSFERRED TO THIS COLUMN

SCHEDULE 5 - ALLOCATION OF ADMINISTRATION & GENERAL

Fire Department / Agency Name: Hernando / Hernando County Fire and Emergency Services
National Provider Identification: 1326044793

Fiscal Year Ended: June 30, 2025

Line No.	Cost Center	General Ledger Account Number	1 Expense to be Apportioned ** See Note Below	2 Total Reclassifications <i>Fr Sch 6, Cols 4 & 7</i>	3 Total Adjustments <i>Fr Sch 7, Col 1</i>	4 Net Expense to be Apportioned	5 MTS Allocation <i>75.85%</i>	6 NON-MTS Allocation <i>24.15%</i>
Administrative and General								
27.00	Administrative		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28.00	Legal		\$ -	-	-	-	-	-
29.00	Accounting		\$ -	-	-	-	-	-
30.00	Advertising		\$ -	-	-	-	-	-
31.00	Consulting Expenses		\$ -	-	-	-	-	-
32.00	Contracted Labor		\$ -	-	-	-	-	-
33.00	Interest - Other		\$ -	-	-	-	-	-
34.00	Training		\$ -	-	-	-	-	-
35.00	General Insurance		\$ -	-	-	-	-	-
36.00	Supplies		\$ -	-	-	-	-	-
37.00	Bad Debt		\$ -	-	-	-	-	-
38.00	Plant Operations and Maintenance		\$ -	-	-	-	-	-
39.00	Housekeeping		\$ -	-	-	-	-	-
40.00	Utilities		\$ -	-	-	-	-	-
41.00	Medical Supplies		\$ -	-	-	-	-	-
42.00	Minor Medical Equipment		\$ -	-	-	-	-	-
43.00	Minor Equipment		\$ -	-	-	-	-	-
44.00	Fines and Penalties		\$ -	-	-	-	-	-
45.00	Fleet Maintenance		\$ -	-	-	-	-	-
46.00	Communications		\$ -	-	-	-	-	-
47.00	Recruit Academy		\$ -	-	-	-	-	-
48.00	Dispatch Service		\$ -	-	-	-	-	-
49.00	Logistics		\$ -	-	-	-	-	-
50.00	Postage		\$ -	-	-	-	-	-
51.00	Dues and Subscriptions		\$ -	-	-	-	-	-
52.00	Other - Capital Related Costs		\$ -	-	-	-	-	-
53.00	Contracted Services - MTS		\$ -	-	-	-	-	-
54.00	Contracted Services - MTS Billing		\$ -	-	-	-	-	-
55.00	Other A&G Costs (1661 Fund Operating Expenses)		\$ 10,749,195	(513,693)	(2,987,028)	7,248,474	5,498,174	1,750,300
56.00	Other A&G Costs (1691 Fund Operating Expenses)		15,120,301	(3,340,603)	(7,926,733)	3,852,965	2,922,584	930,381
57.00	Other- (Specify)		-	-	-	-	-	-
Total Administrative & General			\$ 25,869,496	\$ (3,854,295)	\$ (10,913,762)	\$ 11,101,439	\$ 8,420,757	\$ 2,680,682

**** If an Indirect Cost Factor is being applied on W/S 9, the Administration & General cost allocation will not be applied.**

- (A) REMINDER THAT THE AMOUNTS FROM SCH 6 , COLUMNS 4 AND 7 MUST BE MANUALLY TRANSFERRED TO THIS COLUMN
- (B) REMINDER THAT THE AMOUNTS FROM SCH 7 , COLUMN 1 MUST BE MANUALLY TRANSFERRED TO THIS COLUMN

Selection of Allocation Statistic:

Any variation of the allocation statistic must be approved prior to implementation and documentation MUST be readily available for review.

Allocation Statistics for Administration and General Expense		
Description	Accumulated Expense	Factor
Accumulated Cost of MTS Services (from Sch 2, Col 5)	\$ 31,960,663	75.85%
Accumulated Cost of NON-MTS Services (from Sch 3, Col 5)	\$ 10,174,425	24.15%
Total Accumulated Cost of MTS and NON-MTS Services	\$ 42,135,088	100.00%

SCHEDULE 6 - RECLASSIFICATION OF EXPENSES

Fire Department / Agency: lo / Hernando County Fire and Emergency Sr
National Provider Identification: 1326044793

Fiscal Year Ended: June 30, 2025

EXPLANATION OF ENTRY	Code	INCREASE				DECREASE			
		Cost Center	Line Number	Schedule	Amount	Cost Center	Line Number	Schedule	Amount
		1	2	3	4	5	6	7	8
1. Reclass for 100% MTS Expenses - Earnings	a	Other- 1691 Fund Salaries	15.00	2	\$ 318,955	Other- 1691 Fund Salaries	15.00	4	\$ 318,955
2. Reclass for 100% MTS Expenses - Operating Expenses	b	Other A&G Costs (1691 Fund Operating Expenses)	56.00	2	3,340,603	Other A&G Costs (1691 Fund Operating Expenses)	56.00	5	3,340,603
3. Reclass for 100% NonMTS Expenses - Earnings	c	MTS Salaries	14.00	3	674,554	MTS Salaries	14.00	4	674,554
4. Reclass for 100% NonMTS Expenses - Operating Expenses	d	Other A&G Costs (1661 Fund Operating Expenses)	55.00	3	513,693	Other A&G Costs (1661 Fund Operating Expenses)	55.00	5	513,693
5.									-
6.									-
7.									-
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9.									-
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59.									-
60.									-
Total Reclassifications (Col. 4 & 7 must equal)					\$ 4,847,805				\$ 4,847,805

Column 1: Use sequential lettering system to identify individual reclassifications; i.e. A. B. C...
Column 4 and Column 7: Transfer amounts to applicable Worksheets 2, 3, or 4 Column 6 or Worksheet 5, Column 2 on the line numbers as appropriate.

SCHEDULE 7 - ADJUSTMENTS TO EXPENSES

Fire Department / Agency: do / Hernando County Fire and Emergency Se
National Provider Identification: 1326044793

Fiscal Year Ended: June 30, 2025

Description	Basis for Adjustment (A or B)	Amount Increase / (Decrease)	Cost Center	Schedule	C/R Line No.
	1	2	3	4	5
1. Reduction for Federal and other revenues to reduce expenses(worksheet "1a. Fire Rescue - 1661")	B	(115,798)	MTS Salaries	4	14.00
2. Reduction for unallowable expenses per 45 CFR 75 - Fund 1661	A	(2,987,028)	Other A&G Costs (1661 Fund Operating Expenses)	5	55.00
3. Reduction for Federal and other revenues to reduce expenses(worksheet "1b. Fire Rescue - 1691")	B	(20,596)	Other- 1691 Fund Salaries	4	15.00
4. Reduction for unallowable expenses per 45 CFR 75 - Fund 1691	A	(7,926,733)	Other A&G Costs (1691 Fund Operating Expenses)	5	56.00
5.		-			
6.		-			
7.		-			
8.		-			
9.		-			
10.		-			
11.		-			
12.		-			
13.		-			
14.		-			
15.		-			
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17.		-			
18.		-			
19.		-			
20.		-			
21.		-			
22.		-			
23.		-			
24.		-			
25.		-			
26.		-			
27.		-			
28.		-			
29.		-			
30.		-			
Total		\$(11,050,155)			

Basis for Adjustment

A = Cost (if cost, including applicable overhead, can be determined)
B = Amount received (if cost cannot be determined)

Amount

Transfer to Applicable Worksheets (2, 3 & 4), and applicable Column line number as appropriate.

Cost Center and Line Number

From expense classifications on Worksheet 1 to which the amount is to be added or from which amount is to be deducted.

SCHEDULE 8 - REVENUE / FUNDING SOURCES

Fire Department / Agency: do / Hernando County Fire and Emergency Ser
National Provider Identification: 1326044793

Fiscal Year Ended: June 30, 2025

A	1	2	3	4	5	6
		Qtr 1	Qtr 2	Qtr 3	Qtr 4	
	MEDICAID FEE FOR SERVICE (FFS) REVENUE FROM TRANSPORTS	July 1 through September 30	October 1 through December 31	January 1 through March 31	April 1 through June 30	Total
1.	Medicaid Fee for Service	\$ 9,938	\$ 7,006	\$ 9,370	\$ 4,508	\$ 30,822
2.	Medicaid Fee for Service Other - (Specify) *					-
3.	Medicaid Fee for Service Other - (Specify) *					-
4.	Medicaid Fee for Service Other - (Specify) *					-
5.	Medicaid Fee for Service Other - (Specify) *					-
6.	Medicaid Fee for Service Other - (Specify) *					-
	Total Medicaid FFS Revenue from Transports (To Sch 9, Line 13)	\$ 9,938	\$ 7,006	\$ 9,370	\$ 4,508	\$ 30,822
(a)						
B	1	2	3	4	5	6
	OTHER MEDICAID REVENUE FROM TRANSPORTS	July 1 through September 30	October 1 through December 31	January 1 through March 31	April 1 through June 30	Total
7.	Medicaid Managed Care	\$ 84,909	\$ 87,841	\$ 85,477	\$ 90,339	348,568
8.	Medicaid Managed Care Other - (Specify) **					-
9.	Medicaid Managed Care Other - (Specify) **					-
10.	Medicaid Managed Care Other - (Specify) **					-
11.	Medicaid Managed Care Other - (Specify) **					-
12.	Medicaid Managed Care Other - (Specify) **					-
	Total Other Revenue from Medicaid Managed Care Transports	\$ 84,909	\$ 87,841	\$ 85,477	\$ 90,339	\$ 348,568
(b)						
C	1	2	3	4		
	OTHER REVENUE / FUNDING SOURCES	MTS	NON-MTS	Total		
13.	Additional Ambulance Billing Revenue	\$ 12,246,188	\$-	\$ 12,246,188		
14.	Ambulance Fees/Contract	\$ 506,678	-	506,678		
15.	Assessment/Tax - HCFR (Only Using Portion of Total)	\$ 9,908,052	11,774,115	21,682,167		
16.	Change in Fair Value - Capital Related	\$ 1,427,620	408,275	1,835,895		
17.	Donations	\$ 15,552	4,448	20,000		
18.	Insurance Proceeds - Capital Asset Damage	\$ 3,406	974	4,381		
19.	Interest Earnings	\$ 831,265	237,727	1,068,993		
20.	Lease Revenue	\$ 42,407	12,128	54,535		
21.	Local Fees - Inspection, Hydrant	\$ -	331,885	331,885		
22.	Local Grant	\$ 4,081	1,167	5,249		
23.	Local Transfer - From County	\$ 44,156	12,628	56,784		
24.	Miscellaneous	\$ 31,634	9,047	40,681		
25.	Revenue related to Prior Yr. Expenses	\$ 19,321	5,526	24,847		
26.	Sale of Equipment, Scrap - Capital Related	\$ 4,751	1,359	6,110		
27.	State Grant - State Funds	\$ 194,900	55,738	250,638		
28.	Taxes - Ad Valorem	\$ 318	91	409		
29.	Taxes - Ad Valorem - MTS Only	\$ 14,475,225	-	14,475,225		
30.	State Grant - MTS Only	\$ 246,475	-	246,475		
31.						
32.						
33.						
34.						
35.						
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40.						
	Total Other Revenue	\$ 40,002,031	\$ 12,855,106	\$ 52,857,137		
	GRAND TOTAL [a+b+c]			\$ 53,236,527		
(c)						

Note: * Line 1 through 6 - Enter payments for FFS transports received from Medicaid. (i.e. Share of Cost, Other Health Care, Deductibles, etc.)

** Lines 7 through 12 - Enter Medicaid Managed Care revenue from transports Medicaid Managed Care, Medicaid Managed Care other, Other Health Care, Deductibles, etc.

Lines 13 through 40 - Enter other Revenues received and list the funding sources not identified on lines 1 through 12.

