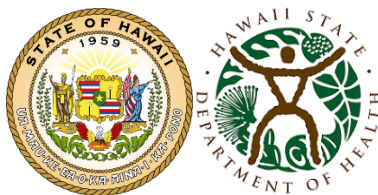


State of Hawaii
Department of Health
Emergency Medical Services & Injury Prevention System
Branch

Cost Reporting Instructions



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Overview

This document provides an overview of the Hawaii Department of Health's (DOH) Emergency Medical Services (EMS) Contractor Cost Reporting Workbook, which is designed to capture DOH Contractor (hereinafter referred to as "Agency") costs, as well as other utilization and performance metrics. The workbook must be completed on a monthly basis and submitted via email to doh.emsipsb@doh.hawaii.gov by the 15th day of the following month.

Please be aware that monthly submissions are subject to comprehensive review and additional detail may be requested. Upon DOH request, the contractor shall be expected to supply appropriate supporting documentation (including but not limited to: receipts that align with general ledger details, paystubs, timesheets, etc.) within 10 business days to DOH or its designee. Reported data will be reviewed for acceptability and consistency with financial records.

Allowable expenses shall be determined in accordance with *Cost Principles on Purchase of Health and Human Services, Chapter 103F, Hawaii Revised Statutes*. Allowable expenses must:

1. Be reasonable for the performance of the contract and be allocable under these cost principles;
2. Conform to any limitations or exclusions set forth in these cost principles or in the contract as to type or amount of cost items;
3. Be consistent with policies and procedures that apply uniformly to the contract and other activities of the organization;
4. Be accorded consistent treatment;
5. Be determined in accordance with generally accepted accounting principles (GAAP); and
6. Be adequately documented.

The subsequent sections of this document provide data entry instructions, details on the data requirements, and best practices.

Schedule 1 – Certification of Expenditures

1.1 Agency Information:

- A. Populate the following fields with the appropriate information:
 - 1. *Legal Name of Agency*
 - 2. *Agency Doing Business As (DBA) Name*
 - 3. *Address*: The *Address* field should be the agency’s mailing address.

1.2 Reporting Period:

- A. Ensuring the *Reporting Period* is updated to the correct date.
- B. Adjust the “*From*” field accordingly; the “*To*” field will be auto-populated.

1.3 Certification Page:

- A. This page must be completed by an authorized officer of the agency.
- B. **The officer must:**
 - 1. **Have a comprehensive understanding and sufficient knowledge of the agency’s operations.**
 - 2. **Possess signatory authority.**
- C. **The officer is certifying the accuracy of:**
 - 1. ***Total Expenses Reported***
 - 2. **Supporting worksheets of the workbook.**
- D. After finalizing data entry, the signing officer must:
 - 1. Review the workbook in its entirety.
 - 2. Complete the Certification page.

1.4 Total Expenses Reporting:

- A. *Total Expenses Reported* on Schedule 1 Certification are auto-populated from Schedule 2 Monthly Summary.
- B. Resolve any discrepancies between the workbook and the agency’s records prior to submission to Hawaii Department of Health (DOH).

Schedule 2 – Monthly Summary

2.1 Headcount:

- A. This section requests a headcount by position type, entered in Full-Time Equivalents (FTEs). FTEs should be calculated based on a standard 40-hour workweek. Example calculations:
 - 1. Two employees working full time at 40 hours per week equals 2.0 FTEs.
 - 2. Two employees working part-time at 20 hours per week equals 1.0 FTE.
- B. If your agency has position types outside of the prepopulated list, manually enter a position description in the "Other" line(s).
- C. Ensure that Prior Period figures are inputted, and any significant variances are addressed.

2.2 Operating Expenses:

- A. **Salaries and Fringe Benefits:**
 - 1. *Salaries and Fringe Benefits costs* will automatically pull from Schedule 3 – Personnel Costs.
 - 2. No data entry required for the Current Reporting Period.
 - 3. Ensure Prior Period figures are inputted, and any significant variances are addressed.
- B. **Capital-Related Costs:**
 - 1. *Depreciation costs* will automatically pull from Schedules 4.1, 4.2, and 4.3.
 - 2. Include additional capital-related costs, such as leases or rentals, in the appropriate line by asset type.
 - 3. Ensure Prior Period figures are inputted, and any significant variances are addressed.
- C. **General & Administrative Costs:**
 - 1. Cost figures will automatically pull from Schedule 5 – General & Administrative Costs.
 - 2. No data entry required for the Current Reporting Period.
 - 3. Ensure Prior Period figures are inputted, and any significant variances are addressed.
- D. **Operations Costs:**
 - 1. Cost figures will automatically populate from Schedule 5 – Operating Costs.
 - 2. No data entry required for the Current Reporting Period.
 - 3. Ensure Prior Period figures are inputted, and any significant variances are addressed.

Schedule 3 – Personnel Costs

3.1 Employee Details:

- A. Enter the following details for each employee:
 - 1. **Employee Name:** Provide the employee's first and last name.
 - 2. **Employee ID:** Unique identifier from your agency's Human Resources or payroll system.
 - 3. **Position:** Employee's job title or role.
 - 4. **Certification Level:** Employee's certification.
 - 5. **NREMT ID Number:** National Registry of Emergency Medical Technicians identification number.
 - 6. **Regular Hourly Rate:** Employee's normal rate of compensation without any overtime or special pay modifiers.

3.2 Compensation:

- A. Enter the following compensation details for each employee:
 - 1. **Salary:** Total salary earned during the period, including regular, overtime, paid time off, stipends, or other pay.
 - 2. **Fringe Benefits & Taxes:** Additional employer-paid expenses, including health insurance, life insurance, retirement, and payroll taxes.

3.3 Paid Hours:

- A. Figures should represent the number of hours for which the employee was compensated.
- B. Exclude hazard pay or other types of modifiers recorded as hours in the agency's payroll system, as they would overstate the true hours worked.
- C. Enter the number of hours each employee worked associated with:
 - 1. Regular pay.
 - 2. 1.5x overtime.
 - 3. 2.0x overtime.
 - 4. Holiday pay.
 - 5. Other hours, including but not limited to vacation, sick leave, bereavement, etc.

3.4 Note on Payroll Reporting:

- A. **Payroll costs and hours should be included based on pay date.**
- B. For example, if employees are paid on a biweekly schedule on January 5, January 19, and February 2, only the costs and hours from the January 5 and January 19 pay periods should be included in the January monthly cost report.
- C. Payroll costs and hours should not be prorated.

Schedule 4.1 – Building & Improvements Depreciation

4.1.1 Depreciation Overview:

- A. This section captures depreciation costs associated with buildings and building improvements.
- B. All buildings that are owned by the agency and support EMS operations (e.g., stations, administrative buildings, training facilities) should be included.
- C. Building improvements include capital events that extend the useful life of the building and/or increase its value, such as:
 - 1. Electrical systems
 - 2. Elevators
 - 3. Flooring
 - 4. Heating, ventilation, and cooling systems
 - 5. Plumbing systems
 - 6. Roof coverings
 - 7. Other fixed equipment.

4.1.2 Monthly Adjustments:

- A. It is likely that this schedule will not require significant adjustments on a monthly basis.
- B. However, any new assets should be added and disposed/retired assets should be removed in the appropriate month.

4.1.3 Asset Details:

- A. For each building or building improvement, include the following details:
 - 1. **Asset Number:** Unique identifier linking to the agency's fixed asset ledger.
 - 2. **Asset Description:** Text description or asset name.
 - 3. **Asset Type:** Select the appropriate asset type from the dropdown.
 - 4. **Date in Service:** Date the asset was placed in service or made available for use.
 - 5. **Acquisition Cost:** Purchase price of the asset.
 - 6. **Notes:** This column can be used to provide details to DOH or other agency staff who may reference this document.

The worksheet will calculate a monthly depreciation cost for each asset using a straight-line depreciation formula.

Schedule 4.2 – Equipment Depreciation

4.2.1 Deprecation Overview:

- A. This section captures depreciation costs associated with the agency’s equipment.
- B. All capital equipment that supports EMS operations (excluding vehicles) should be inputted to this section.
- C. Capital equipment includes items such as:
 - 1. Communications or electronic equipment
 - 2. Chest compression devices
 - 3. Defibrillators
 - 4. Pharmaceutical dispensers
 - 5. Stretchers
 - 6. Other medical or rescue equipment
 - 7. Other movable equipment.

4.2.2 Monthly Adjustments:

- A. This schedule may not require significant adjustments monthly.
- B. Add new assets and remove disposed/retired assets in the appropriate month.

4.2.3 Asset Details:

- A. For each piece of equipment, include the following details:
 - 1. **Asset Number:** Unique identifier linking to the agency’s fixed asset ledger.
 - 2. **Asset Description:** Text description or asset name.
 - 3. **Asset Type:** Select the appropriate asset type from the dropdown.
 - 4. **Date in Service:** Date the asset was placed in service or made available for use.
 - 5. **Acquisition Cost:** Purchase price of the asset.
 - 6. **Notes:** This column can be used to provide details to DOH or other agency staff who may reference this document.

The worksheet will calculate a monthly depreciation cost for each piece of equipment using a straight-line depreciation formula.

Schedule 4.3 – Vehicle Depreciation

4.3.1 Depreciation Overview:

- A. This section captures depreciation costs associated with the agency's vehicles.
- B. All vehicles that support EMS operations and/or respond to medical calls should be included.
- C. Vehicles include:
 - 1. Ambulances
 - 2. Chiefs' vehicles
 - 3. Heavy rescues
 - 4. Pickup trucks
 - 5. SUVs
 - 6. Supply vans.

4.3.2 Monthly Adjustments:

- A. This schedule may not require significant adjustments monthly.
- B. However, any new assets should be added and disposed/retired assets should be removed in the appropriate month.

4.3.3 Vehicle Details:

- A. For each vehicle, include the following details:
 - 1. **Asset Number:** Unique identifier linking to the agency's fixed asset ledger.
 - 2. **Asset Description:** Text description or asset name.
 - 3. **Asset Type:** Select the appropriate asset type from the dropdown.
 - 4. **Date in Service:** Date the asset was placed in service or made available for use.
 - 5. **Acquisition Cost:** Purchase price of the asset.
 - 6. **Period Beginning Mileage:** Odometer reading at the beginning of the reporting period.
 - 7. **Period Ending Mileage:** Odometer reading at the end of the reporting period.
 - 8. **Notes:** This column can be used to provide details to DOH or other agency staff who may reference this document.

The worksheet will calculate a monthly depreciation cost for each vehicle using a straight-line depreciation formula.

Schedule 5 – General & Administrative Costs Detail

5.1 Expenditure Overview:

- A. This section captures operational overhead expenditures, including fixed costs and other types of administrative expenses.
- B. Expenses include but are not limited to:
 - 1. Dues and subscriptions
 - 2. Indirect costs such as corporate allocations
 - 3. Insurance
 - 4. Office supplies
 - 5. Professional services
 - 6. Utilities.

5.2 Expense Reporting:

- A. Expenses will be captured on the object code level and must tie to your agency's financial records and chart of accounts.
- B. For each expense line, enter the following details:
 - 1. **Division/Organization Name:** Top-level expense identifier related to function or your agency's organizational structure (e.g., *EMS Operations, Support Services, or Facilities*).
 - 2. **Account Number:** Account code linking to the agency's chart of accounts.
 - 3. **Object Name:** Specific expense identifier related to the nature of the expense (e.g., *Printing and Binding, Contractual Services, or Telephone and Communications Services*).
 - 4. **Cost Center:** Select the appropriate cost center from the dropdown.
 - 5. **Amount:** Incurred expense.
 - 6. **Notes:** This column can be used to provide details to DOH or other agency staff who may reference this document

All expenses should be reported using accrual-based accounting methods.

Schedule 6 – Operations Costs Detail

6.1 Expense Overview:

- A. This section captures expenses directly related to the agency's operations.
- B. Expenses include but are not limited to:
 - 1. Dispatch services
 - 2. Fleet maintenance
 - 3. Medical supplies
 - 4. Minor equipment
 - 5. Training.

6.2 Expense Reporting:

- A. Expenses will be captured on the object code level and must tie to your agency's financial records and chart of accounts.
- B. For each expense line, enter the following details:
 - 1. **Division/Organization Name:** Top-level expense identifier related to function or your agency's organizational structure (e.g., *EMS Operations, Support Services, or Facilities*).
 - 2. **Account Number:** Account code linking to the agency's chart of accounts.
 - 3. **Object Name:** Specific expense identifier related to the nature of the expense (e.g., *Printing and Binding, Contractual Services, or Telephone and Communications Services*).
 - 4. **Cost Center:** Select the appropriate cost center from the dropdown.
 - 5. **Amount:** Incurred expense.

All expenses should be reported using accrual-based accounting methods.

Schedule 7 – Startup Costs Detail

7.1 Startup Costs Overview:

A. This section captures your agency’s startup costs, if applicable.

7.2 Expense Reporting:

A. For each expense line, enter the following details:

1. **Division/Organization Name:** Top-level expense identifier related to function or your agency’s organizational structure (e.g., *EMS Operations, Support Services, or Facilities*).
2. **Account Number:** Account code linking to the agency’s chart of accounts.
3. **Object Name:** Specific expense identifier related to the nature of the expense (e.g., *Printing and Binding, Contractual Services, or Telephone and Communications Services*).
4. **Cost Description:** Text description of the expense.
5. **Amount:** Incurred expense.

Schedule 8 – Operations Metrics

8.1 Response Metrics Overview:

- A. This section captures metrics related to your agency’s response volume and response times.

8.2 Metrics Reporting:

- A. Enter the statistic requested by each line.

Appendix A – Useful Life Values

This appendix details the useful life values by asset type that are utilized in the depreciation calculations. No data entry is required on this page.

Best Practices

1. Enter prior period figures to ensure that variance amounts are calculated appropriately. The variance fields can be used by the agency to identify and resolve any data entry errors/issues prior to submission to DOH.
2. Each month, be consistent with cost center categorizations to avoid creating variances through shifting costs.
3. Ensure that the data entered in the Organization/Division, Account Number, and Object Name fields align with your agency’s financial records. Requests for additional information will be based on the data (account numbers, etc.) in these fields.
4. Maintain detailed supporting documentation in the event that additional information is requested.