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**INFORMATIONAL LETTER NO. 2633-MC-FFS**

**DATE:** October 24, 2024

**TO:** Iowa Medicaid Ambulance Providers

**APPLIES TO:** Managed Care (MC), Fee-for-Service (FFS)

**FROM:** Iowa Department of Health and Human Services (HHS),  
Iowa Medicaid

**RE:** Ground Emergency Medical Transportation (GEMT) Prospective  
Payment Program Updates

**EFFECTIVE:** Immediately

This Informational Letter (IL) contains cost report submission requirements for providers who voluntarily choose to participate in the program for state fiscal year (SFY) 2026. Additional guidance is provided for the definition of dry runs and the treatment of fire cost on the Iowa Medicaid Ground Emergency Medical Transportation (GEMT) cost report.

**Submission Requirements to Voluntarily Participate in SFY 2026**

The SFY 2024 Medicaid GEMT cost report is due **November 30, 2024**. The following must be included in the submission:

- The current version of the excel cost report on the [GEMT webpage](https://hhs.iowa.gov/programs/welcome-iowa-medicaid/member-services/gemt)<sup>1</sup> on the [Iowa Department of Health and Human Services \(HHS\) website](https://hhs.iowa.gov/)<sup>2</sup> must be used.
- Signed PDF version of certification page of cost report.
- Signed PDF version of SFY 2026 Intergovernmental Transfer (IGT) of Public Funds Agreement (Form 470-0086). This form can be found on the [GEMT webpage](https://hhs.iowa.gov/programs/welcome-iowa-medicaid/member-services/gemt)<sup>3</sup> on the [HHS website](https://hhs.iowa.gov/)<sup>4</sup>.

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<sup>1</sup> <https://hhs.iowa.gov/programs/welcome-iowa-medicaid/member-services/gemt>

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<sup>4</sup> <https://hhs.iowa.gov/>

- Signed PDF version of SFY 2026 Provider Participation Agreement (Form 470-0087). This form can be found on the [GEMT webpage](#)<sup>5</sup> on the [HHS website](#)<sup>6</sup>.
- Indirect cost rate proposal (if applicable).
- Working trial balance/fund accounting report.
- Grouping schedules.
- Audited financial statements (if audited financial statements are not available, unaudited financial statements can be provided).
- Support for ambulance transports (Schedule 9 Transport Support Template can be used).
- Square footage allocation statistics support.
- Hours logged allocation statistics support (Schedule 4 Employee Hour Support Template can be used).
- Schedule 6 reclassification support (if applicable).
- Schedule 7 adjustment support.
- Indirect cost support for amounts reported on Schedule 9 (indicate if the de minimis rate is being applied on Schedule 10).
- IGT Funding Source Certification.

Electronic versions of the cost report, Schedule 4 Employee Hour Support Template, Schedule 9 Transport Support Template, IGT Funding Source Certification and other program-related documents and information are located on the [GEMT webpage](#)<sup>7</sup> on the [HHS website](#)<sup>8</sup>.

### **Billing for Dual-Eligible Beneficiaries**

Dual-eligible beneficiaries are individuals who receive both Medicare and Medicaid benefits, where Medicare is the primary payer and Medicaid is the secondary payer. Claims for these beneficiaries do not qualify for additional payment under the Iowa Medicaid GEMT Prospective Payment Program. Therefore, procedure code A0999 should not be billed on claims for these beneficiaries.

If you have any questions, please contact the Iowa Medicaid Provider Cost Audit (PCA) Unit at [costaudit@hhs.iowa.gov](mailto:costaudit@hhs.iowa.gov).

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