BOARD OF TRUSTEES MEETING

January 2025

Lora Conger
Chief Financial Officer

Financial KPIs
December 2024

EMSA

Oklahoma GEMT Program Overview

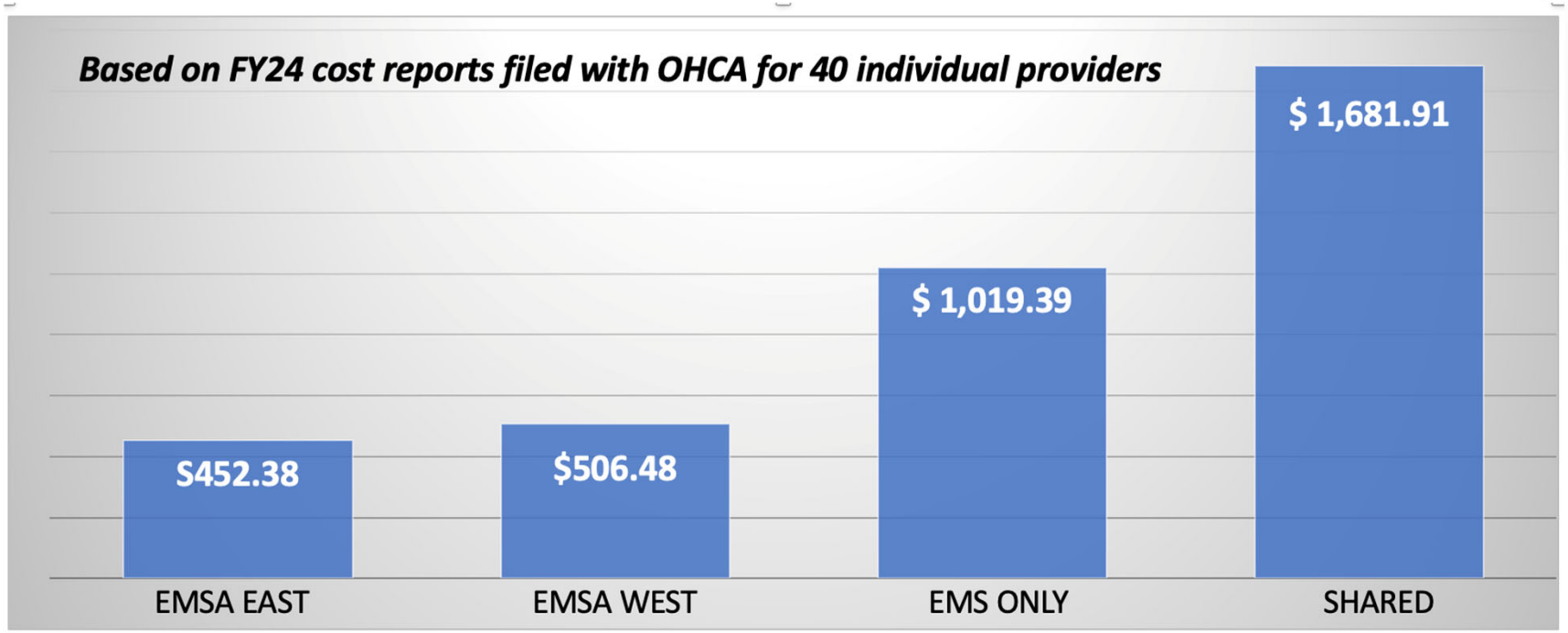
- The **Oklahoma Ground Emergency Medical Transportation (GEMT) program** is a voluntary program that makes supplemental payments to eligible agencies who provide emergency ground ambulance services to Medicaid recipients.
- Annual cost reports for the period of July 1 – June 30 are submitted by September 30 each year.
- The purpose of the cost report is to determine the provider's uncompensated costs for transporting Medicaid patients.
- CMS pays a federal match to OHCA to pass-through to providers to offset uncompensated costs
- OHCA pays 75% of the supplemental payment to providers in December and the residual 25% in March.

EMSA

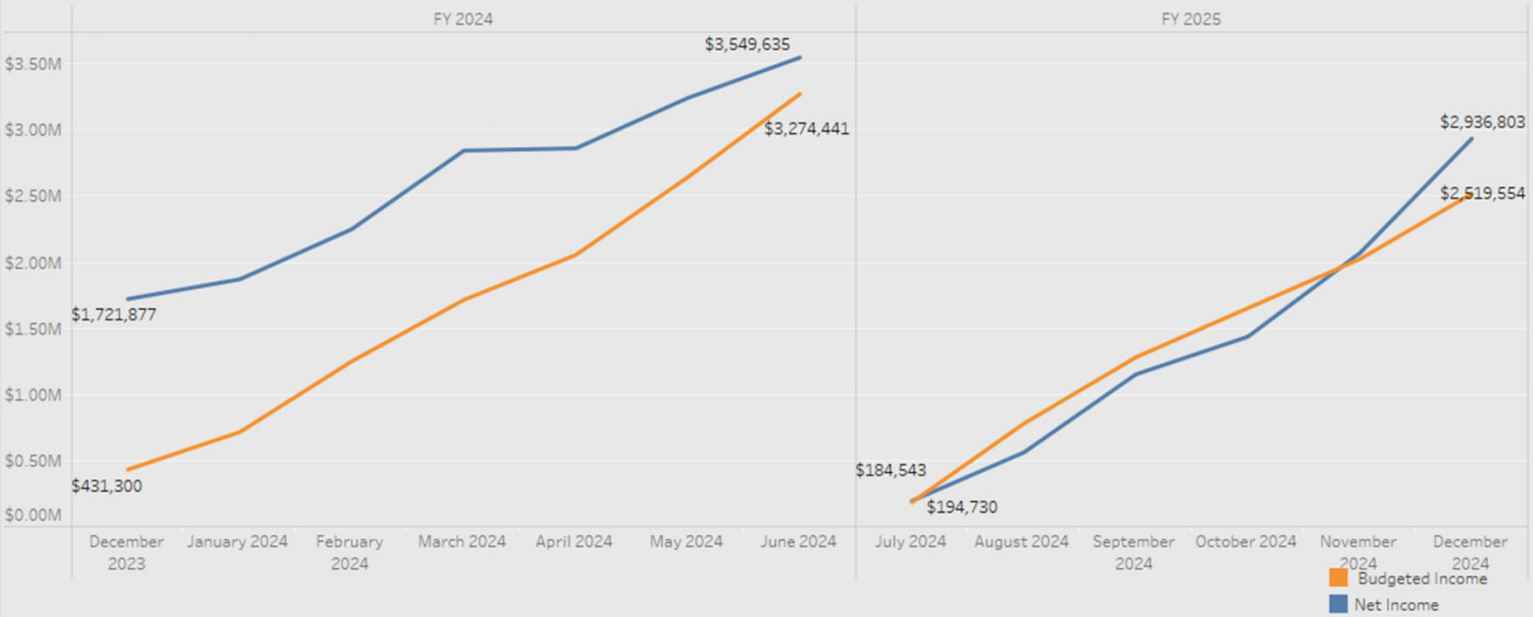
GEMT Settlements Trend

Provider	FY19	FY20	FY21	FY22	FY23	FY24
EMSA-East	769,594	1,047,968	786,369	1,092,033	2,000,456	1,773,147
EMSA-West	929,557	888,741	584,935	1,101,870	2,802,905	2,595,224
Combined	1,699,151	1,936,709	1,371,304	2,193,903	4,803,361	4,368,371

FY24 Medicaid Cost per Transport- Oklahoma



Net Income Budget Variance Eastern Division

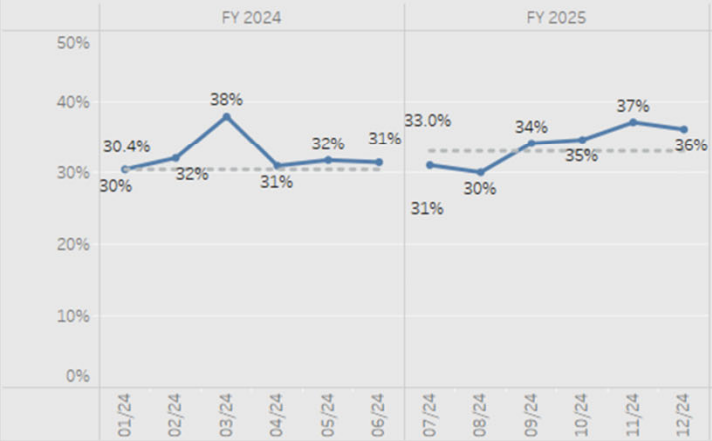


December 2024

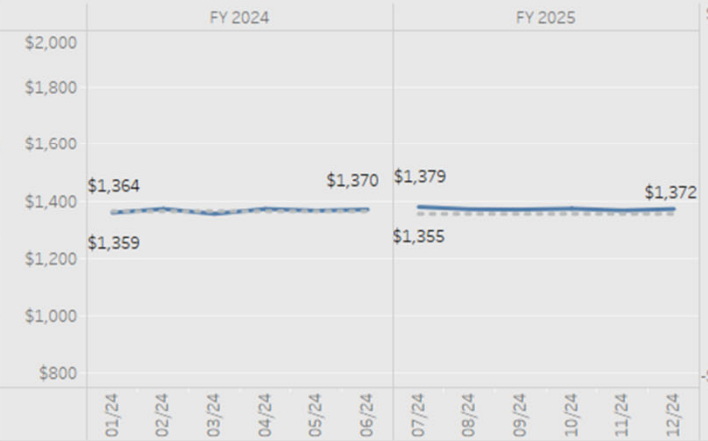
12%

Net income exceeds budget by $404K year to date and by $371K for December 2024. Volume is under budget by 4%, offset by the realization rate exceeding budget by 4.1%. Revenue per transport outperforming the target.

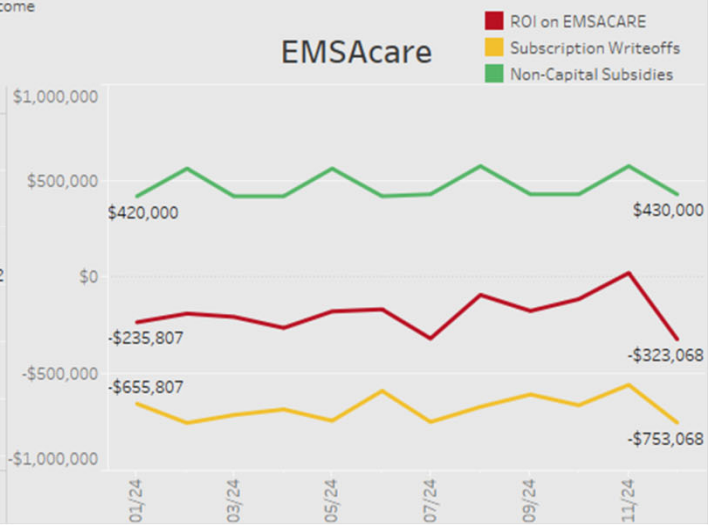
Realization Rate



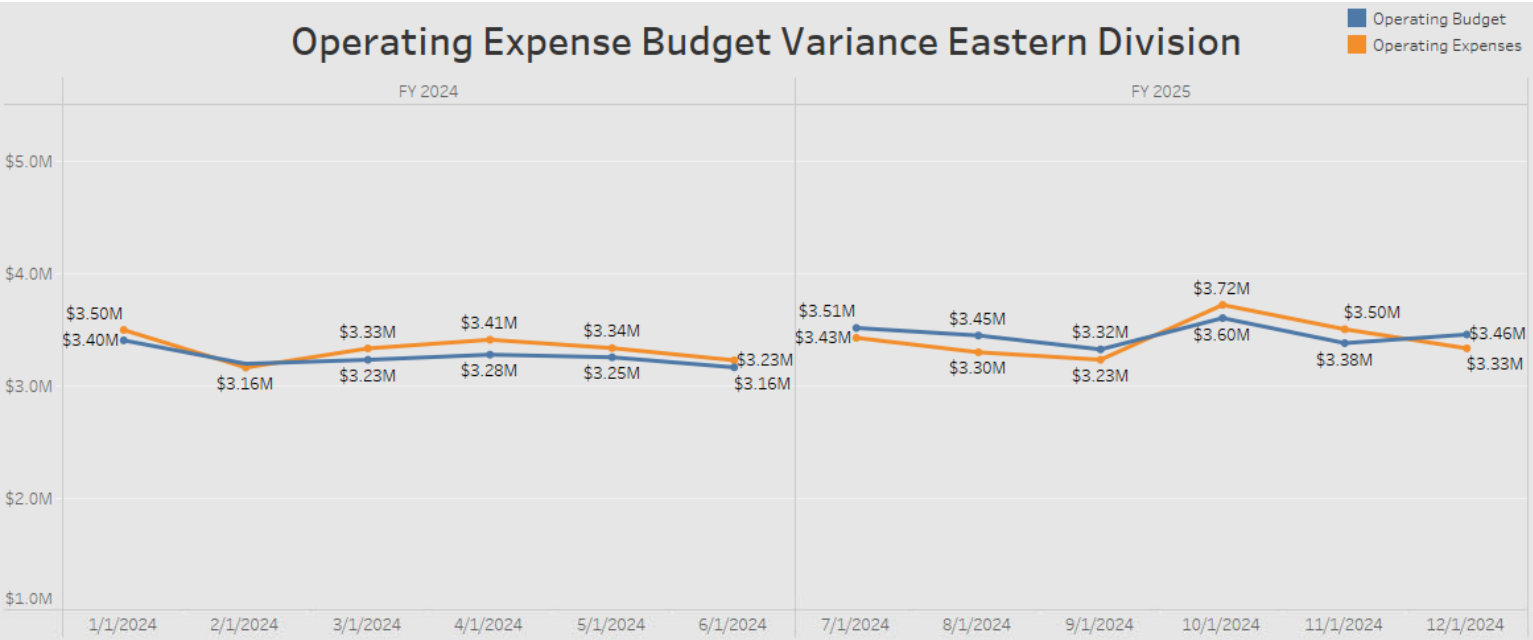
Revenue per Transport



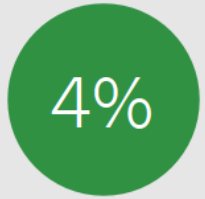
EMSAcare



Operating Expense Budget Variance Eastern Division

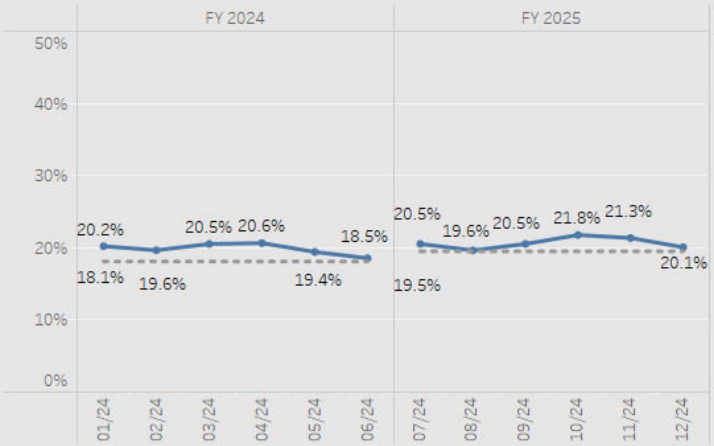


December 2024

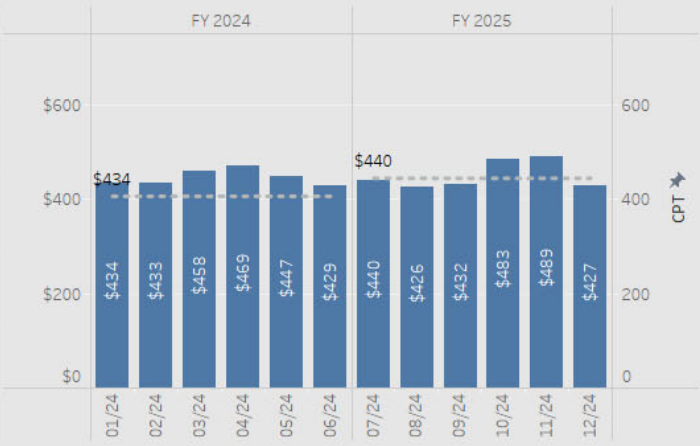


There is a positive operating variance of $123K for December, which is being driven by lower volume. Labor as a percentage of revenue decreased to 20.1% but remained above the target of 19.5%. Supplies, repairs, and total cost per transport are below target. Operating expenses are under budget by $198K for FY25.

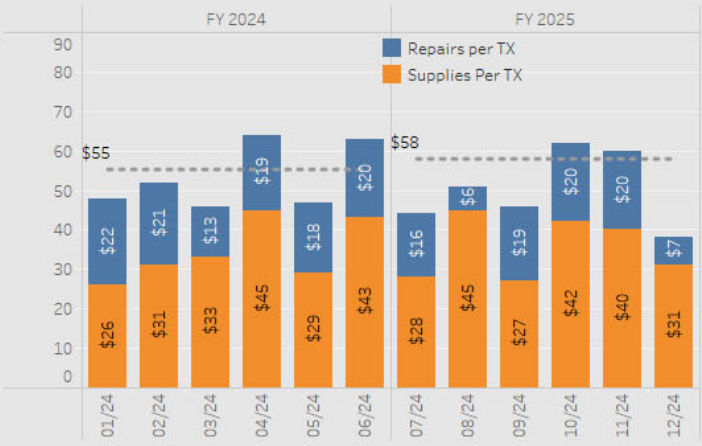
Percentage of Labor Cost



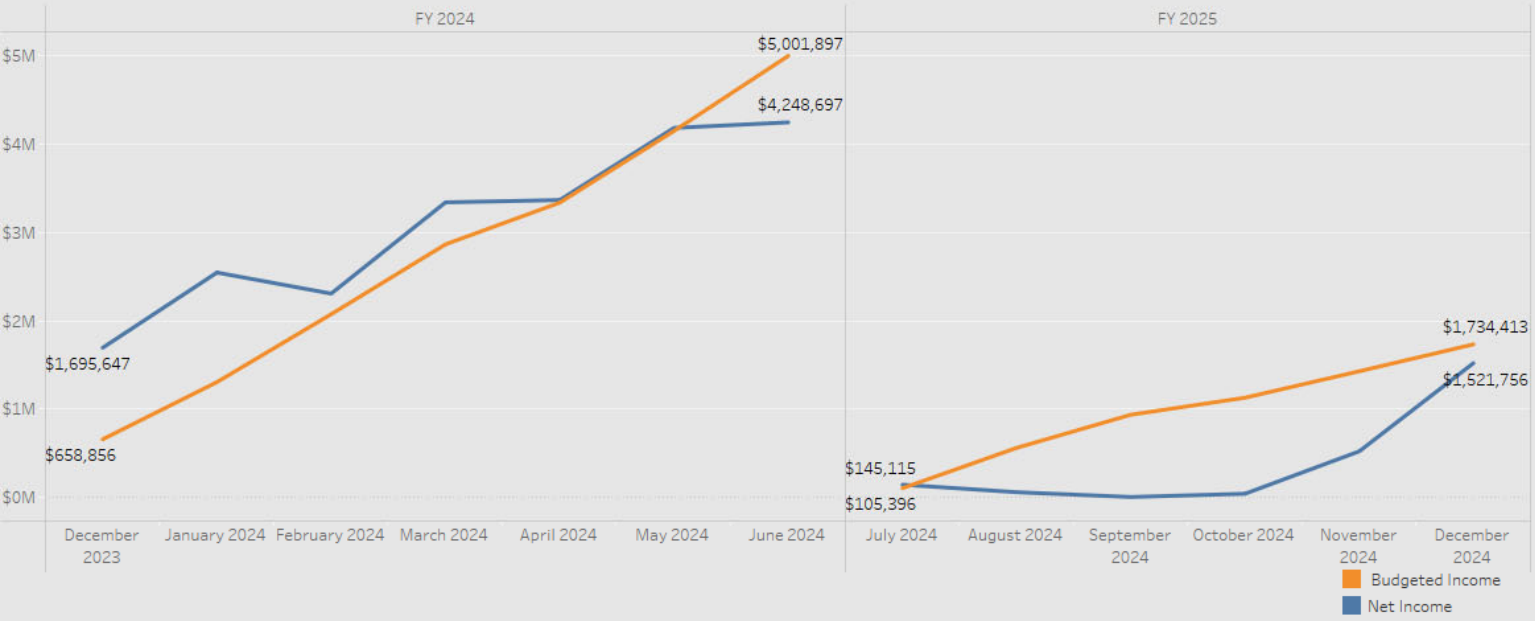
Cost per Transport



Supply and Repair per Transport



Net Income Budget Variance Western Division

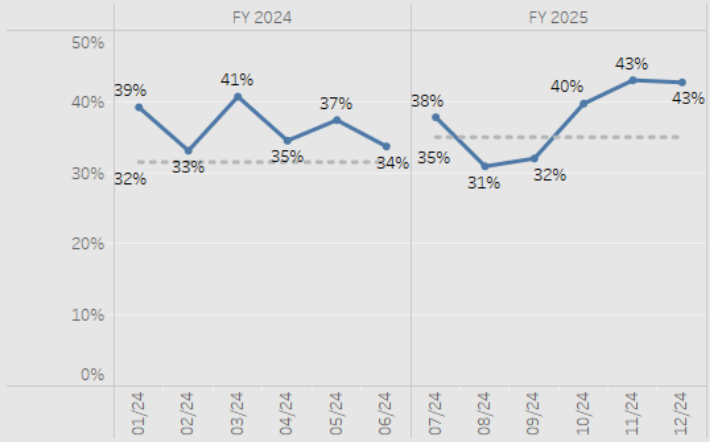


December 2024

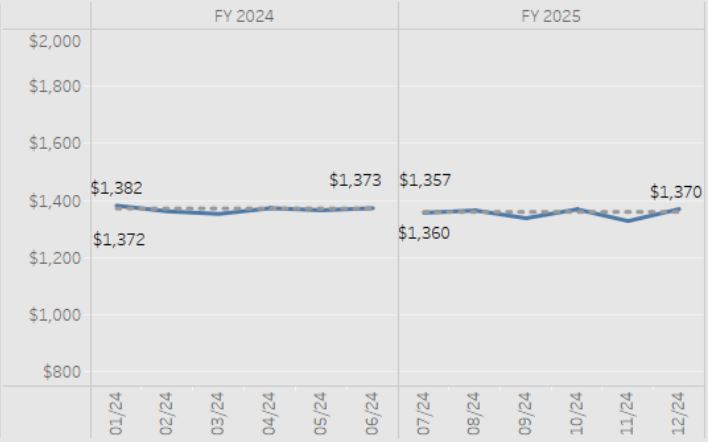
-14%

Net income is below budget $195K year to date. However, net income for December has a positive variance compared to budget of $694K. Volume is under budget 10% but the realization rate exceeded budget by 8.2% for the month of December. Revenue per transport is outperforming the target.

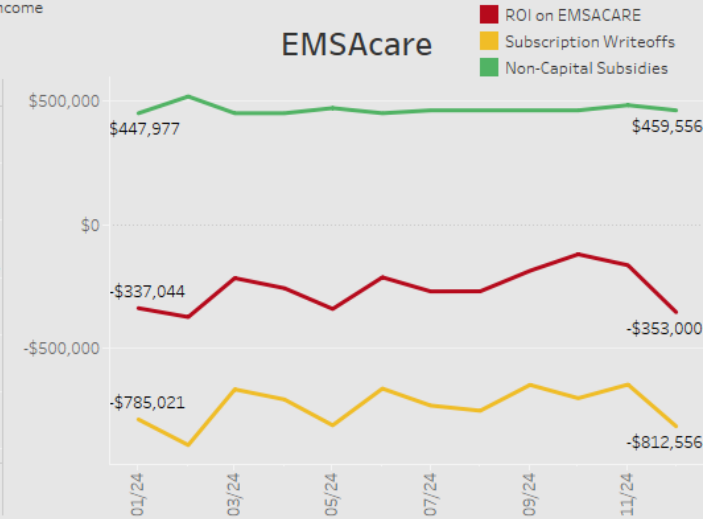
Realization Rate



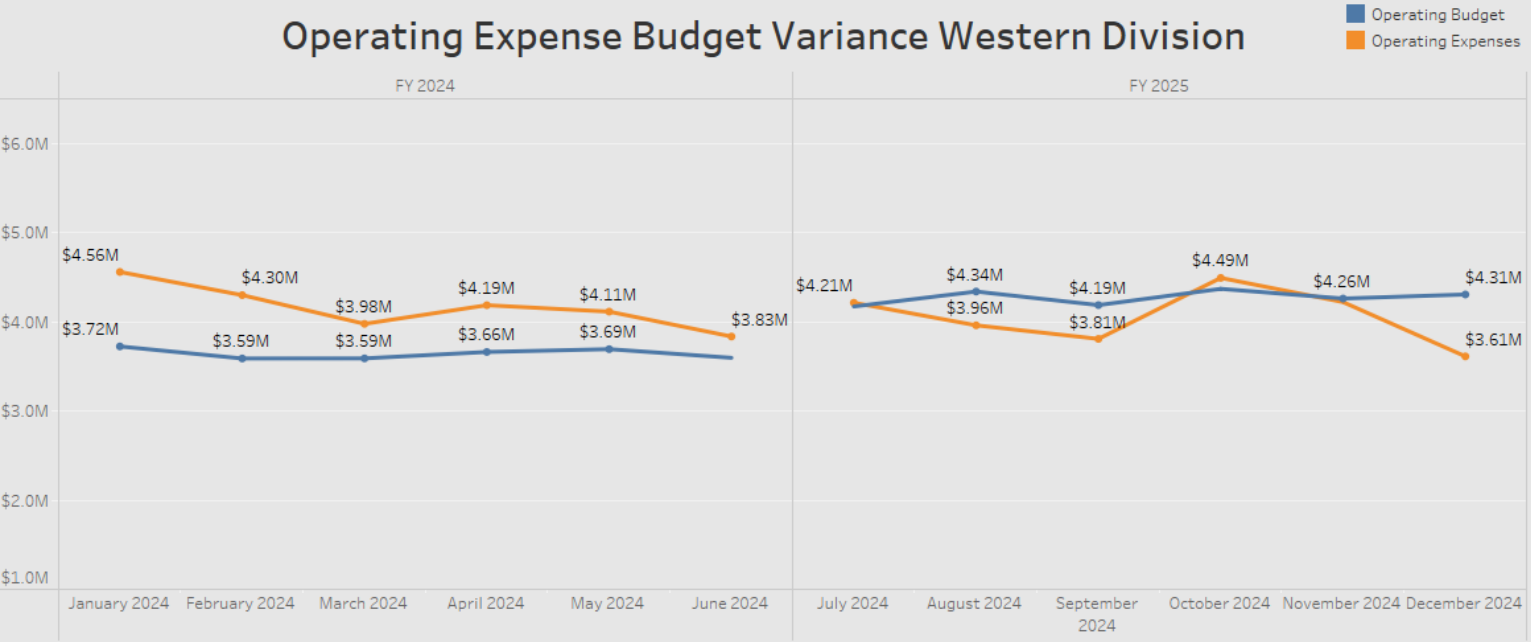
Revenue per Transport



EMSAcare



Operating Expense Budget Variance Western Division

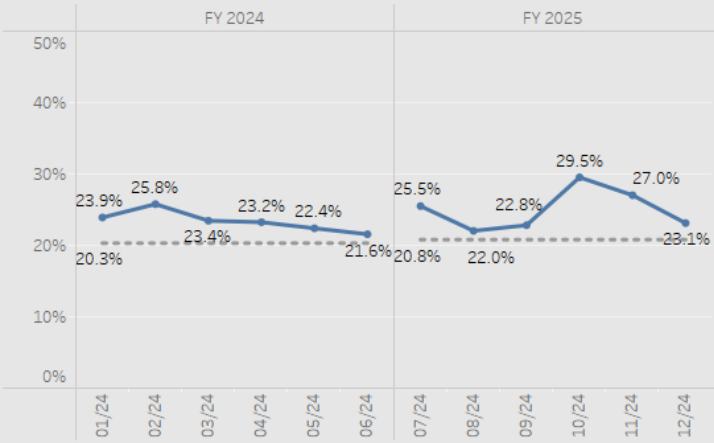


December 2024

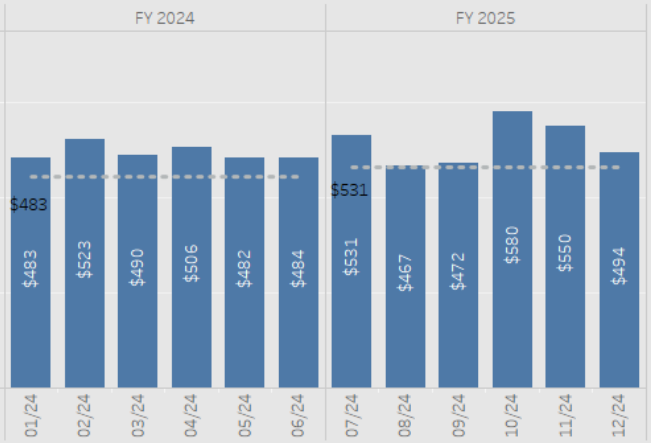
16%

There is a positive operating expense variance of $400K for December. The percentage of labor cost decreased from the prior two months but still has a negative variance compared to the target. The labor costs are resulting in a negative variance in cost per transport. Supplies per transport are below target. Operating expenses are under budget $1.3m for FY25.

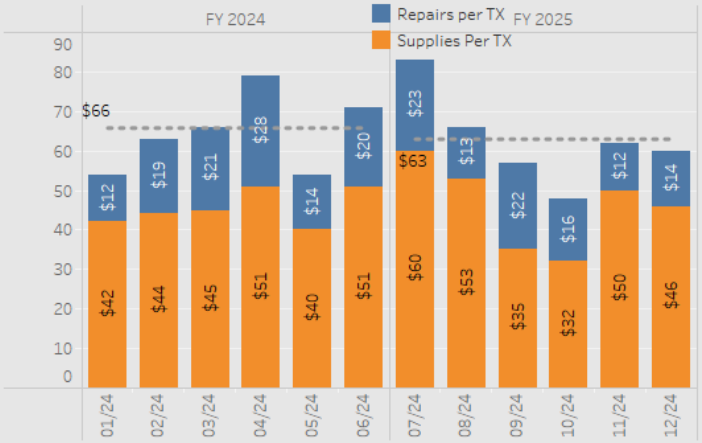
Percentage of Labor Cost



Cost per Transport



Supply and Repair per Transport



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