$\mathtt{WAC}\ 182\text{-}546\text{-}0505$ $\mathtt{GEMT}\ \mathtt{definitions}.$ See WAC 182-546-0001 for additional definitions.

"Allowable costs" means an expenditure that meets the test of the appropriate Executive Office of the President of the United States Office of Management and Budget (OMB) Circular.

"Cost allocation plan (CAP)" means a document that identifies, accumulates, and distributes allowable direct and indirect costs to cost objectives. The document also identifies the allocation methods used for distribution to cost objectives, based on relative benefits received.

"Direct costs" means all costs identified specifically with a particular final cost objective in order to meet emergent medical transportation requirements. This includes unallocated payroll costs for personnel work shifts, medical equipment and supplies, professional and contracted services, travel, training, and other costs directly related to delivering covered medical transportation services.

"Federal financial participation (FFP)" means the portion of medical assistance expenditures for emergency medical services that are paid or reimbursed by the Centers for Medicare and Medicaid Services (CMS) according to the state plan for medical assistance. Clients under Title 19 (Health Resources and Services Administration (HRSA)) are eligible for FFP.

"Indirect costs" means the costs for a common or joint purpose benefiting more than one cost objective and allocated to each objective using an agency-approved indirect rate or an allocation methodology.

"Prehospital care" means assessment, stabilization, and emergency medical care of an ill or injured client by an emergency medical technician, paramedic, or other person before the client reaches the hospital.

"Publicly owned or operated" means an entity that is owned or operated by a unit of government. The unit of government is a state, city, county, special purpose district, or other governmental unit in the state that has taxing authority, has direct access to tax revenues, or is an Indian tribe as defined in the Indian Self-Determination and Education Assistance Act, Section 4.

"Qualifying expenditure" means an expenditure for covered services provided to an eligible beneficiary.

"Service period" means July 1st through June 30th of each Washington state fiscal year.

"Shift" means a standard period of time assigned for a complete cycle of work as set by each participating provider.

[Statutory Authority: RCW 41.05.021, 41.05.160, and 2015 c 147. WSR 19-08-058, § 182-546-0505, filed 3/29/19, effective 5/1/19.]