

**BOCC CONTRACT
APPROVAL FORM**

(Request for Contract Preparation)

**CONTRACT
TRACKING NO.**

CM3263

GENERAL INFORMATIONRequesting Department: FIRE RESCUEContact Person: SCOTT TITTLETelephone: (904) 530-6600 Fax: () Email:
TTITTLE@NASSAUCOUNTYFL.COM**CONTRACTOR INFORMATION**Name: Florida Certified Public Expenditure Program for Emergency Medical
Transportation (PEMPT)Address: 148 STATE STREET, 10TH FLOOR BOSTON MASSACHUSETTS 02109
City State ZipContractor's Administrator Name: WILLIAM S. MOSAKOWSKI Title: PRESIDENT/CEOTelephone: 800-210-6113 Fax: () Email: WSM@PCGUS.COM**IDENTIFY WHO WILL SIGN CONTRACT ON BEHALF OF CONTRACTOR (NAME AND EMAIL ADDRESS)**Authorized Signatory Name: WILLIAM S. MOSAKOWSKIAuthorized Signatory Email: WSM@PCGUS.COM**CONTRACT INFORMATION**Contract Name: Florida Certified Public Expenditure Program for Emergency Medical Transportation (PEMPT)Description: 6% OF RECOVERED MEDICAID REVENUE

GOODS AND/OR SERVICES TO BE PROCURED, PHYSICAL LOCATION, ETC.

Total Amount of Contract: 6% OF RECOVERED MEDICAID REVENUE

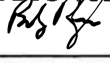
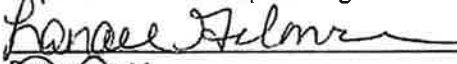
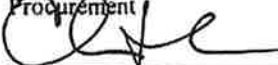
APPROXIMATE IF NECESSARY

Source of Funds: ☒ County ☐ State ☐ Federal ☐ Other Account: 01261526Authorized Signatory: JEFF GRAY**IDENTIFY WHO WILL SIGN CONTRACT ON BEHALF OF BOCC**Contract Dates: From: Execution to: 8/19/2024 Termination/Cancellation: 08/19/2024Status: ☒ New ☐ Renew ☐ Amend# ☐ WA/Task Order ☐ Supplemental AgreementHow Procured: ☐ Exemption ☐ Sole Source ☐ Single Source ☐ ITB ☐ RFP ☐ RFQ ☐ Coop
☒ Piggyback ☐ Quotes ☐ Other **If Processing an Amendment:**Contract #: Increased Amount to Existing Contract: New Contract Dates: to Total or Amended Amount: *Continued on next page*

CHECKLIST*Review/Complete before sending contract for final signature*

Requirement	Description	Complete By
Contract, Exhibits and Appendices	1) The contract and all documents incorporated by reference in the contract, including exhibits and appendices are attached (including E-Verify, Pricing, Scope, etc.) and properly identified; and 2) All such documents have been read and agreed to in their entirety by originating department and staff members who have obligations under this contract.	Dept LG
Name, Address, Contact Person	The full name, address, legal status (i.e., corporation, partnership, etc.) and contact person of other party are included.	Dept LG
Understanding	Written contract matches the verbal understanding of all parties. All terms and conditions conform to the final negotiations/agreement of the parties.	Dept LG
Competition/Conflicts and Existing Contracts/Compliance	This contract does not conflict with any other contracts, promises or obligations of the BOCC. The requesting department verifies the BOCC can comply with all terms and conditions.	Dept LG Cnty Atty
Other Necessary Agreements	All other necessary agreements or waivers referred to in contract have been obtained and are attached and properly identified for reference.	Cnty Atty
Indemnification	BOCC may not indemnify, hold harmless, be liable to, or reimburse any other party to the contract for claims, lawsuits, damages, attorney fees, or losses incurred by that party in connection with the contract.	Cnty Atty
Term of Contract	Start and end dates of contract are included. Any renewals are included.	Cnty Atty
Warranties/Guarantees	Warranties or guarantees give satisfactory protection.	Cnty Atty/Risk
Insurance	Risk manager has or will approve insurance clauses. Levels confirmed in requirements	Dept LG
Governing Law	The contract is governed under the laws of the State of Florida. The contract may be silent on this issue but in no event will another state's law govern the agreement.	Cnty Atty
Confidentiality Agreements	All nondisclosure clauses include exceptions regarding disclosure as required by law. If not applicable, indicate "n/a."	Cnty Atty
Printed/Typed Names	Names of all persons signing contracts are printed or typed below signatures.	Router

APPROVALS PURSUANT TO NASSAU COUNTY PURCHASING POLICY

1.  11/7/2022
Department Head/Contract Manager Date
2.  11/7/2022
Procurement Date
3.  11.2.2022 JP 11/3/22
Office of Mgmt & Budget Date
4. Denise L. May 11/8/2022
County Attorney Date

RJ

11/8/2022

COUNTY MANAGER – FINAL SIGNATURE APPROVAL

5. Taco E. Popey AICP 11/15/2022
County Manager Date

PIGGYBACK AGREEMENT
PURSUANT TO NASSAU COUNTY PURCHASING POLICY

Piggyback Contract InformationContract Name/Description: FLORIDA CERTIFIED PROGRAM FOR EMERGENCY MEDICAL TRANSPORTATIONLead Contracting Agency: PALM BEACH COUNTY, FLORIDAContract No.: 19-020-22Vendor/Awardee: PUBLIC CONSULTING GROUP, LLCOriginal Award/Contract Date: Awarded: 8/20/2019 ; Date of Contract: 8/20/2019Original Term: **Start:** 8/20/2019 ; **End:** 8/19/2022Modification No. 1 : **Start:** 8/20/2022 ; **End:** 8/19/2024Modification No. _____ : **Start:** _____ ; **End:** _____Modification No. _____ : **Start:** _____ ; **End:** _____

THIS AGREEMENT, made and entered into by and between **NASSAU COUNTY BOARD OF COUNTY COMMISSIONERS**, hereinafter called "County" and **PUBLIC CONSULTING GROUP, LLC**, hereinafter called "Vendor".

WHEREAS, upon completion of a formal competitive solicitation and selection process, **PALM BEACH COUNTY, FLORIDA** entered into an agreement, hereinafter referred to as "Piggyback Agreement", with Vendor to provide goods and services; and

WHEREAS, Section 1-141(d)(3) of the Nassau County Code of Ordinances, Purchasing Policy, allows piggybacking for the same commodity or service; and

WHEREAS, County desires to contract with Vendor under the terms of the Piggyback Agreement;

NOW, THEREFORE, the parties agree as follows:

1. Vendor shall honor for County the same prices under the same terms and conditions as indicated in the Piggyback Agreement, attached hereto as Attachment "A" incorporated by reference as if fully set forth herein. Additional terms or conditions whether submitted purposely or inadvertently, shall have no force or effect.
2. Notwithstanding any other provision of the Piggyback Agreement to the contrary:

- i. The term of this agreement shall begin upon the date fully executed and end 8/19/2024.

3. Public Records: County is a public agency subject to Chapter 119, Florida Statutes. **IF VENDOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO VENDOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (904) 530-6090, RECORDS@NASSAUCOUNTYFL.COM, 96135 NASSAU PLACE, SUITE 6, YULEE, FLORIDA 32097.** Under this Agreement, to the extent that Vendor is providing services to County, and pursuant to section 119.0701, Florida Statutes, Vendor shall:

- a. Keep and maintain public records required by the public agency to perform the service.
- b. Upon request from the public agency's custodian of public records, provide the public agency with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in this chapter or as otherwise provided by law.
- c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the agreement term and following completion of the Agreement if Vendor does not transfer the records to the public agency.
- d. Upon completion of the Agreement, transfer, at no cost, to the public agency all public records in possession of Vendor or keep and maintain public records required by the public agency to perform the service. If Vendor transfers all public records to the public agency upon completion of the contract, Vendor shall destroy any duplicate public records that are

exempt or confidential and exempt from public records disclosure requirements. If Vendor keeps and maintains public records upon completion of the Agreement, Vendor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the public agency, upon request from the public agency's custodian of public records, in a format that is compatible with the information technology systems of the public agency.

- e. A request to inspect or copy public records relating to a Nassau County contract for services must be made directly to the Nassau County Custodian of Public Records. If Nassau County does not possess the requested records due to Vendor maintaining the public records, then Nassau County shall immediately notify Vendor of the request for records. Vendor must provide the records to Nassau County or allow the records to be inspected or copied within a reasonable time. If Vendor does not comply with Nassau County's request for records, Nassau County shall be entitled to enforce the contract provisions herein for failure to comply with the terms of the Agreement. Any Vendor which fails to provide public records to Nassau County within a reasonable time may also be subject to penalties as provided under Section 119.10, Florida Statutes, including punishment by fine or may be guilty of committing a misdemeanor of the first degree for any willful and knowing violation.

4. Notices: All notices and invoices to County under this Agreement shall be deemed served if sent in a manner requiring signed receipt of delivery, such as Federal Express, or if mailed, Registered or Certified Mail, return receipt requested as follows:

Point of Contact: ASST. FIRE CHIEF GREG ROLAND

Address: 96160 NASSAU PLACE

YULEE, FLORIDA 32097

Telephone Number: 904-530-6600

E-mail Address: GROLAND@NASSAUCOUNTYFL.COM

Contract Tracking No. CM3263

5. All references to the Lead Contracting Agency shall for the purposes of this Agreement be replaced with the words of "Nassau County."
6. This Agreement is subject to the availability of County funding for each item and obligation and may be terminated without liability, penalty or further obligation other than payment of fees then due and owing.

BOARD OF COUNTY COMMISSIONERS
NASSAU COUNTY, FLORIDA

PUBLIC CONSULTING GROUP, LLC

By: JEFF GRAY
Its: Chair (or designee)

Date

William Mosakowski

11/15/2022

By: WILLIAM S. MOSAKOWSKI Date

Its: PRESIDENT/CEO

Address: 148 STATE STREET
BOSTON, MASSACHUSETTS 02109

ATTEST TO CHAIR'S SIGNATURE

Approved as to form by County Attorney

Denise C. May

John A. Crawford, Ex-Officio Clerk

Denise C. May, County Attorney

11/8/2022

Date: _____

Date: _____

**FINAL executed Palm
Beach County
Contract No. 19-020-
SS**

R2019-1068

August 20, 2019

R2019 1068**CONTRACT****FLORIDA CERTIFIED PUBLIC EXPENDITURE PROGRAM FOR
EMERGENCY MEDICAL TRANSPORTATION (PEMT)
(Contract No. 19-020/SS)**

This Contract No. 19-020/SS is made as of this _____ day of AUG 20 2019, 2019, by and between Palm Beach County, a political subdivision of the State of Florida, by and through its Board of Commissioners, hereinafter referred to as the COUNTY, and Public Consulting Group, Inc., 816 Congress Avenue, Suite 1110, Austin, TX 78701, a corporation authorized to do business in the State of Florida, hereinafter referred to as the CONTRACTOR.

In consideration of the mutual promises contained herein, the COUNTY and the CONTRACTOR agree as follows:

ARTICLE 1 - SERVICES

The CONTRACTOR's responsibility under this Contract is to assist the Fire Rescue Department comply with the Florida Certified Public Expenditure Program for Emergency Medical Transportation (PEMT) program requirements in accordance with Exhibit A, Scope of Work/Services, and Exhibit B, CONTRACTOR's proposal dated June 18, 2019, both of which are attached hereto and incorporated herein.

The COUNTY's representative/liaison during the performance of this Contract shall be Reginald K. Duren, Fire Rescue Administrator, telephone number (561) 616-7001 or designee.

The CONTRACTOR's representative/liaison during the performance of this Contract shall be Marc Stauble, Health Practice Area Director, telephone number (512) 407-9680.

ARTICLE 2 - ORDER OF PRECEDENCE

Conflicting provisions hereof, if any, shall prevail in the following descending order of precedence: (1) the provisions of the Contract, including Exhibit A; (2) the provisions of RFP No. 19-020/SS and all Amendments thereto, which are incorporated into and made a part of this Contract; (3) Exhibit B, CONTRACTOR's proposal dated June 18, 2019; and (4) all other documents, if any, cited herein or incorporated herein by reference.

ARTICLE 3 - SCHEDULE

The CONTRACTOR shall commence services on August 20, 2019, and complete all services by August 19, 2022, with one (1) two (2) year option for renewal at the sole discretion of the COUNTY.

Reports and other items shall be delivered and/or completed in accordance with Exhibit A.

ARTICLE 4 - PAYMENTS TO CONTRACTOR

- A. The total amount to be paid by the COUNTY under this Contract for all services and materials shall not exceed 6% of revenues received as a result of the Florida Certified Public Expenditure Program for Emergency Medical Transportation (PEMT) Program for Emergency Medical Services and Medicaid Managed Care Supplemental Payment. The CONTRACTOR will bill the COUNTY on an "as needed basis" when PEMT Program payments are received by the COUNTY.
- B. CONTRACTOR shall send **ALL ORIGINAL** invoices to: PALM BEACH COUNTY FINANCE DEPT., P.O. BOX 4036, WEST PALM BEACH, FL 33402-4036, with a copy to the COUNTY's representative. Invoices received from the CONTRACTOR pursuant to this Contract will be reviewed and approved by the COUNTY's representative, indicating that services have been rendered in conformity with the Contract. Approved invoices will be sent to the Finance Department for payment. Invoices will normally be paid within thirty (30) days following approval by the COUNTY's representative. Invoices submitted on carbon paper shall not be accepted. In order for the COUNTY to make payment, the CONTRACTOR must ensure that the following information included on Appendix B, Business Information, of Exhibit B, CONTRACTOR's proposal, must be exactly the same as it appears on the invoice and in the COUNTY's Vendor Self Service System, which can be accessed at <https://pbcvssp.co.palm-beach.fl.us/webapp/vssp/AltSelfService>: Vendor's Legal Name, Vendor's Address, and Vendor's TIN/FEIN Number.
- C. Final Invoice: In order for both parties herein to close their books and records, the CONTRACTOR will clearly state "final invoice" on the CONTRACTOR's final/last billing to the COUNTY. This shall constitute CONTRACTOR's certification that all services have been properly performed and all charges and costs have been invoiced to the COUNTY. Any further charges, if not properly included on this final invoice, are waived by the CONTRACTOR.
- D. In order to do business with Palm Beach County, CONTRACTORS are required to create a Vendor Registration Account OR activate an existing Vendor Registration Account through the Purchasing Department's Vendor Self Service (VSS) System, which can be accessed at <https://pbcvssp.co.palm-beach.fl.us/webapp/vssp/AltSelfService>. If CONTRACTOR intends to use sub-consultants, CONTRACTOR must also ensure that all sub-consultants are registered as consultants in VSS. All subcontractor agreements must include a contractual provision requiring that the sub-consultant register in VSS. COUNTY will not finalize a contract award until the COUNTY has verified that the CONSULTANT and all of its sub-consultants are registered in VSS.

ARTICLE 5 - PALM BEACH COUNTY OFFICE OF THE INSPECTOR GENERAL AUDIT REQUIREMENTS

Pursuant to Palm Beach County Code, Section 2-421 - 2-440, as amended, Palm Beach County's Office of Inspector General is authorized to review past, present and proposed COUNTY contracts, transactions, accounts, and records. The Inspector General's authority includes, but is not limited to, the power to audit, investigate, monitor, and inspect the activities of entities contracting with the COUNTY, or anyone acting on their behalf, in order to ensure compliance with contract requirements and to detect corruption and fraud. Failure to cooperate with the Inspector General or interfering with or impeding any investigation shall be a violation of Palm Beach County Code, Section 2-421 – 2-440, and punished pursuant to Section 125.69, F.S., in the same manner as a second degree misdemeanor.

ARTICLE 6 - PERFORMANCE BOND

The CONTRACTOR shall furnish, to the COUNTY, a Performance Bond or Clean Irrevocable Letter of Credit (Letter of Credit) in the amount of Five Hundred Thousand Dollars and no cents (\$500,000), prior to commencement of work, and shall keep the same in full force and effect during the entire term of this Contract.

The CONTRACTOR shall furnish a Performance Bond in a form and format satisfactory to the COUNTY as security for the faithful performance of the Contract, resulting from the award of RFP No. 19-020/SS and for the payment of all costs incurred by the COUNTY to obtain a replacement contract, in the event the CONTRACTOR fails to perform as required under the Contract. The term "COST" as used herein shall include all fees, costs, and expenses arising out of the CONTRACTOR's failure to perform the Contract whether direct, indirect, actual, consequential, or incidental, and shall include attorney's fees and costs, expert witness fees and expenses, and all time incurred by Palm Beach County Fire Rescue Department or the COUNTY's staff. In addition, the Performance Bond shall fully comply with the COUNTY's requirements and format as set forth in Palm Beach County PPM #CW-F-056, the terms of which are incorporated herein by reference.

The Performance Bond is to ensure the faithful performance of all the requirements of the Contract RFP No. 19-020/SS, and to save, defend, indemnify, and hold harmless the COUNTY from any and all damages, costs, fees, and expenses either directly or indirectly arising out of any failure to perform the Contract. The Bond shall be issued by a company authorized to do business in the State of Florida and having a currently valid certificate of authority and bonding capacity, as issued by the United States Department of Treasury under 31.U.S.C., sections 9304 through 9308. The CONTRACTOR shall verify with the COUNTY, prior to execution of the Contract, the acceptability of the surety provided thereunder. The attorney-in-fact who signs the Bond must file, with the Bond, a certificate and effective dated copy of power of attorney. The CONTRACTOR must furnish the executed Bond prior to the COUNTY's approval of Contract.

A cashier's check or Letter of Credit, from a financial institution with a rating deemed acceptable by the COUNTY, may be provided in lieu of the Performance Bond provided that the form, format, and terms of coverage are acceptable to the COUNTY. The terms of coverage of a Letter of Credit shall be substantially the same as that required of the Performance Bond, and the Letter of Credit shall be issued by an institution that offers security similar to that of a bonding company. In addition, the Letter of Credit shall fully comply with the COUNTY's requirements set forth in Palm Beach County PPM #CW-F-055; and, the face of the Letter of Credit shall be in the format described in PPM #CW-F-055, the terms of which are incorporated herein by reference. In the event of any conflict between the terms of the RFP and PPM #CW-F-055, the latter shall control.

ARTICLE 7 - TRUTH-IN-NEGOTIATION CERTIFICATE/MOST FAVORED CUSTOMER

Signature of this Contract by the CONTRACTOR shall also constitute the execution of a truth-in-negotiation certificate certifying that the wage rates, over-head charges, and other costs used to determine the compensation provided for in this Contract are accurate, complete, and current as of the date of the Contract and no higher than those charged the CONTRACTOR's most favored customer for the same or substantially similar service.

The said rates and costs shall be adjusted to exclude any significant sums should the COUNTY determine that the rates and costs were increased due to inaccurate, incomplete, or noncurrent wage rates or due to inaccurate representation(s) of fees paid to outside contractors. The COUNTY shall exercise its rights under this Article 7 within three (3) years following final payment.

Furthermore, the CONTRACTOR warrants that the price(s) shall not exceed the CONTRACTOR's price(s) extended to its most favored customer for the same or similar goods or services in similar quantities, or the current market price, whichever is lower. In the event the CONTRACTOR offers more favorable pricing to one of its customer(s), the CONTRACTOR shall extend to the COUNTY the same pricing or the then current market price, whichever is lower.

ARTICLE 8 - TERMINATION

- A. This Contract may be terminated by the CONTRACTOR upon sixty (60) days prior written notice to the COUNTY in the event of substantial failure by the COUNTY to perform in accordance with the terms of this Contract through no fault of the CONTRACTOR.
- B. This Contract may also be terminated, in whole or in part, by the COUNTY, **with cause** upon five (5) business days written notice to the CONTRACTOR or **without cause** upon ten (10) business days written notice to the CONTRACTOR. Unless the CONTRACTOR is in breach of this Contract, the CONTRACTOR shall be paid for services rendered to the COUNTY's satisfaction through the date of termination.

- C. After receipt of a Termination Notice, except as otherwise directed by the COUNTY, in writing, the CONTRACTOR shall:
1. Stop work on the date and to the extent specified.
 2. Terminate and settle all orders and subcontracts relating to the performance of the terminated work.
 3. Transfer all work in process, completed work, and other materials related to the terminated work to the COUNTY.
 4. Continue and complete all parts of the work that have not been terminated.

ARTICLE 9 - PERSONNEL

The CONTRACTOR represents that it has, or will secure at its own expense, all necessary personnel required to perform the services under this Contract. Such personnel shall not be employees of or have any contractual relationship with the COUNTY.

All of the services required hereinunder shall be performed by the CONTRACTOR, or under its supervision, and all personnel engaged in performing the services shall be fully qualified and, if required, authorized or permitted under state and local law to perform such services.

Any changes or substitutions in the CONTRACTOR's key personnel, as may be listed in Exhibit B, attached hereto and incorporated herein, must be made known to the COUNTY's representative and written approval must be granted by the COUNTY's representative before said change or substitution can become effective.

The CONTRACTOR warrants that all services shall be performed by skilled and competent personnel to the highest professional standards in the field.

All of the CONTRACTOR's personnel (and all subcontractors) will comply with all COUNTY requirements governing conduct, safety, and security while on COUNTY premises.

ARTICLE 10 - CRIMINAL HISTORY RECORDS CHECK

The CONTRACTOR, CONTRACTOR's employees, subcontractors of CONTRACTOR and employees of subcontractors shall comply with Palm Beach County Code, Section 2-371 – 2-377, the Palm Beach County Criminal History Records Check Ordinance ("Ordinance"), for unescorted access to critical facilities ("Critical Facilities") or criminal justice information facilities ("CJI Facilities") as identified in Resolution R-2003-1274, as amended. The CONTRACTOR is solely responsible for understanding the financial, schedule, and/or staffing implications of this Ordinance. Further, the CONTRACTOR

acknowledges that its Contract price includes any and all direct or indirect costs associated with compliance with this Ordinance, except for the applicable FDLE/FBI fees that shall be paid by the COUNTY.

This Contract may include sites and/or buildings which have been designated as either "critical facilities" or "criminal justice information facilities" pursuant to the Ordinance and Resolution R-2003-1274, as amended. COUNTY staff representing the COUNTY department will contact the CONTRACTOR(s) and provide specific instructions for meeting the requirements of this Ordinance. Individuals passing the background check will be issued a badge. The CONTRACTOR shall make every effort to collect the badges of its employees and its subcontractors' employees upon conclusion of the contract and return them to the COUNTY. If the CONTRACTOR or its subcontractor(s) terminates an employee who has been issued a badge, the CONTRACTOR must notify the COUNTY within two (2) hours. At the time of termination, the CONTRACTOR shall retrieve the badge and shall return it to the COUNTY in a timely manner.

The COUNTY reserves the right to suspend the CONTRACTOR if the CONTRACTOR: 1) does not comply with the requirements of County Code Section 2-371 – 2-377, as amended; 2) does not contact the COUNTY regarding a terminated CONTRACTOR employee or subcontractor employee within the stated time; or 3) fails to make a good faith effort in attempting to comply with the badge retrieval policy.

ARTICLE 11 - SUBCONTRACTING

The COUNTY reserves the right to accept the use of a subcontractor, or to reject the selection of a particular subcontractor, and to inspect all facilities of any subcontractors in order to make a determination as to the capability of the subcontractor to perform properly under this Contract. The CONTRACTOR is encouraged to seek additional small business enterprises (SBEs) for participation in subcontracting opportunities. If the CONTRACTOR uses any subcontractors on this project, the following provisions of this Article shall apply:

- A. If the CONTRACTOR uses subcontractors, CONTRACTOR must ensure that all subcontractors are registered as vendors in the COUNTY's Vendor Self Service System. All subcontractor agreements must include a contractual provision requiring that the subcontractor register in the COUNTY's Vendor Self Service System.
- B. If a subcontractor fails to perform or make progress, as required by this Contract, and it is necessary to replace the subcontractor to complete the work in a timely fashion, the CONTRACTOR shall promptly do so, subject to acceptance of the new subcontractor by the COUNTY.

ARTICLE 12 - EQUAL BUSINESS OPPORTUNITY PROGRAM COMPLIANCE - PENALTIES

It is the policy of the Board of County Commissioners that all segments of its business population including, but not limited to, small, local, minority and women owned businesses, have an equitable opportunity to participate in the COUNTY's procurement process, prime contract and subcontract opportunities. In pursuance of that policy, the Board of County Commissioners adopted an Equal Business Opportunity (EBO) Ordinance which is codified in Sections 2-80.20 through 2-80.30 (as may be amended) of the Palm Beach County Code. The EBO Ordinance sets forth the COUNTY's requirements for the EBO program, and is incorporated herein and made part of this Contract. Non-compliance with the EBO Ordinance must be corrected within fifteen (15) days of notice of non-compliance. Failure to comply with the EBO Ordinance may result in any of the following penalties:

- Suspension of Contract;
- Withholding of funds;
- Termination of the Contract based upon a material breach of contract pertaining to the EBO Program compliance;
- Suspension or debarment of CONTRACTOR from eligibility for providing goods or services to the COUNTY for a period not to exceed three (3) years; and
- Liquidated damages equal to the difference in dollar value of S/M/WBE participation as committed to in the Contract, and the dollar value of S/M/WBE participation as actually achieved, if applicable.

CONTRACTOR shall report all subcontractor payment information on EBO Schedules 3(A) and 4, or as otherwise required by EBO, and, when the EBO portal is available, input subcontractor payment information directly into the COUNTY'S contract management system.

CONTRACTOR shall pay subcontractors undisputed amounts within ten (10) days after COUNTY pays the CONTRACTOR. In the event of a disputed invoice, the CONTRACTOR shall send the subcontractor(s) and County a written notice of the dispute within five (5) days after receipt of the subject invoice.

CONTRACTOR must notify the Office of EBO of changes in S/M/WBE utilization and get prior approval for any substitutions.

The CONTRACTOR agrees to pay its subconsultants in compliance with the Florida Prompt Payment Act. In the event CONTRACTOR fails to comply with payments(s) to its subconsultants in accordance with the Florida Prompt Payment Act, CONTRACTOR shall be subject to any and all penalties and sanctions available under the terms of the EBO Program, its contract with the COUNTY, or any other applicable law.

Failure to comply with this Article 12 is a material breach of this Contract.

ARTICLE 13 - FEDERAL AND STATE TAX

The COUNTY is exempt from payment of Florida State Sales and Use Taxes. The COUNTY will provide an exemption certificate submitted by the CONTRACTOR. The CONTRACTOR shall not be exempted from paying sales tax to its suppliers for materials used to fulfill contractual obligations with the COUNTY, nor is the CONTRACTOR authorized to use the COUNTY's Tax Exemption Number in securing such materials.

The CONTRACTOR shall be responsible for payment of its own and its share of its employees' payroll, payroll taxes, and benefits with respect to this Contract.

ARTICLE 14 - AVAILABILITY OF FUNDS

The COUNTY's performance and obligation to pay under this Contract is contingent upon an annual appropriation by the Board of County Commissioners for subsequent fiscal years.

ARTICLE 15 - INSURANCE REQUIREMENTS

Prior to execution of this Contract, the CONTRACTOR shall provide evidence of the following minimum required insurance coverage and limits (such as through a Certificate of Insurance) to COUNTY, c/o Purchasing Department, 50 South Military Trail, Suite 110, West Palm Beach, FL 33415, Attention: Sandy Shea.

The CONTRACTOR shall maintain at its sole expense, in full force and effect, at all times during the term of this Contract, insurance coverage and limits (including endorsements) as described herein. Failure to maintain the required insurance shall be considered default of the Contract. The requirements contained herein, as well as COUNTY's review or acceptance of insurance maintained by CONTRACTOR, are not intended to and shall not in any manner limit or qualify the liabilities and obligations assumed by CONTRACTOR under the Contract. CONTRACTOR agrees to notify the COUNTY at least ten (10) days prior to cancellation, non-renewal or material change to the required insurance coverage. Where applicable, coverage shall apply on a primary basis.

- A. **Commercial General Liability:** CONTRACTOR shall maintain Commercial General Liability at a limit of liability not less than **\$500,000** Each Occurrence. Coverage shall not contain any endorsement(s) excluding Contractual Liability or Cross Liability.
- B. **Workers' Compensation Insurance & Employer's Liability:** CONTRACTOR shall maintain Workers' Compensation & Employer's Liability in accordance with Florida Statute Chapter 440.
- C. **Professional Liability:** CONTRACTOR shall maintain Professional Liability, or equivalent Errors & Omissions Liability, at a limit of liability not less than **\$1,000,000** Per Occurrence. When a self-insured retention (SIR) or deductible

exceeds \$10,000, COUNTY reserves the right, but not the obligation, to review and request a copy of CONTRACTOR's most recent annual report or audited financial statement. For policies written on a "Claims-Made" basis, CONTRACTOR warrants the Retroactive Date equals or preceded the effective date of this Contract. In the event the policy is canceled, non-renewed, switched to an Occurrence Form, retroactive date advanced, or any other event triggering the right to purchase a Supplement Extended Reporting Period (SERP) during the life of this Contract, CONTRACTOR shall purchase a SERP with a minimum reporting period not less than three (3) years. The requirement to purchase a SERP shall not relieve the CONTRACTOR of the obligation to provide replacement coverage. The Certificate of Insurance providing evidence of the purchase of this coverage shall clearly indicate whether coverage is provided on an "occurrence" or "claims – made" form. If coverage is provided on a "claims – made" form the Certificate of Insurance must also clearly indicate the "retroactive date" of coverage.

- D. **Additional Insured Clause:** Except as to Business Auto, Workers' Compensation and Employer's Liability (and Professional Liability, when applicable) the Certificate(s) of Insurance shall clearly confirm that coverage required by the Contract has been endorsed to include Palm Beach County as an Additional Insured.
- E. **Waiver of Subrogation:** CONTRACTOR hereby waives any and all rights of Subrogation against the COUNTY, its officers, employees and agents for each required policy. When required by the insurer, or should a policy condition not permit an insured to enter into a pre-loss agreement to waive subrogation without an endorsement, then CONTRACTOR shall notify the insurer and request the policy be endorsed with a Waiver of Transfer of Rights of Recovery Against Others, or its equivalent. This Waiver of Subrogation requirement shall not apply to any policy which includes a condition to the policy specifically prohibiting such an endorsement or voids coverage should CONTRACTOR enter into such an agreement on a pre-loss basis.
- F. **Certificates of Insurance:** Prior to each subsequent renewal of this Contract, within forty-eight (48) hours of a request by COUNTY, and subsequently, prior to expiration of any of the required coverage throughout the terms of this Agreement, the CONTRACTOR shall deliver to the COUNTY a signed Certificate(s) of Insurance evidencing that all types and amounts of insurance coverage required by this Contract have been obtained and are in full force and effect. Said Certificate(s) of Insurance shall, to the extent allowable by the insurer, include a minimum thirty (30) days' endeavor to notify due to cancellation (10 days' for nonpayment of premium) or non-renewal of coverage. The Certificate Holder shall read:

Palm Beach County Board of County Commissioners
c/o Purchasing Department
50 South Military Trail, Suite 110
West Palm Beach, FL 33415

- G. **Umbrella or Excess Liability:** If necessary, CONTRACTOR may satisfy the minimum liability limits required above for Commercial General Liability and Business Auto Liability under the Umbrella or Excess Liability policy. There is no minimum Per Occurrence limit of liability under the Umbrella or Excess Liability policy; however, the Annual Aggregate limit shall not be less than the highest "Each Occurrence" limit for either Commercial General Liability or Business Auto Liability. CONTRACTOR agrees to endorse COUNTY as an "Additional Insured" on the Umbrella or Excess Liability policy, unless the Certificate of Insurance notes the Umbrella or Excess Liability provides coverage on a pure/true "Follow-Form" basis.
- H. **Right to Revise or Reject:** COUNTY, by and through its Risk Management Department in cooperation with the contracting/monitoring department, reserves the right to review, modify, reject, or accept any required policies of insurance, including limits, coverages, or endorsements, herein from time to time throughout the term of this Contract. COUNTY reserves the right, but not the obligation, to review and reject any insurer providing coverage because of its poor financial condition or failure to operate legally.

ARTICLE 16 - INDEMNIFICATION

CONTRACTOR shall protect, defend, reimburse, indemnify and hold COUNTY, its agents, employees and elected officials harmless from and against any and all claims, liability, loss, expense, cost, damages, or causes of action of every kind or character, including attorney's fees and costs, whether at trial or appellate levels or otherwise, arising during and as a result of their performance of the terms of this Contract or due to the acts or omissions of CONTRACTOR.

ARTICLE 17 - SUCCESSORS AND ASSIGNS

The COUNTY and the CONTRACTOR each binds itself and its partners, successors, executors, administrators and assigns to the other party of this Contract and to the partners, successors, executors, administrators and assigns of such other party, in respect to all covenants of this Contract. Except as above, neither the COUNTY nor the CONTRACTOR shall assign, sublet, convey, or transfer its interest in this Contract, without the prior written consent of the other. Nothing herein shall be construed as creating any personal liability on the part of any officer or agent of the COUNTY, nor shall it be construed as giving any rights or benefits hereunder to anyone other than the COUNTY and the CONTRACTOR.

ARTICLE 18 - REMEDIES

This Contract shall be governed by the laws of the State of Florida. Any and all legal action necessary to enforce the Contract will be held in a court of competent jurisdiction located in Palm Beach County, Florida. No remedy herein conferred upon any party is intended to be exclusive of any other remedy, and each and every such remedy shall be cumulative and shall be in addition to every other remedy given hereunder now or hereafter existing at law, or in equity, by statute or otherwise. No single or partial exercise by any party of any right, power, or remedy hereunder shall preclude any other or further exercise thereof.

No provision of this Contract is intended to, or shall be construed to, create any third party beneficiary or to provide any rights to any person or entity not a party to this Contract, including but not limited to any citizen or employees of the COUNTY and/or CONTRACTOR.

ARTICLE 19 - CONFLICT OF INTEREST

The CONTRACTOR represents that it presently has no interest and shall acquire no interest, either direct or indirect, which would conflict in any manner with the performance or services required hereunder, as provided for in Chapter 112, Part III, F.S. and the Palm Beach County Code of Ethics. The CONTRACTOR further represents that no person having any conflict of interest shall be employed for said performance or services.

The CONTRACTOR shall promptly notify the COUNTY's representative, in writing, by certified mail, of all potential conflicts of interest for any prospective business association, interest or other circumstance which may influence, or appear to influence, the CONTRACTOR's judgment or quality of services being provided hereunder. Such written notification shall identify the prospective business association, interest or circumstance, the nature of work that the CONTRACTOR may undertake and request an opinion of the COUNTY as to whether the association, interest or circumstance would, in the opinion of the COUNTY, constitute a conflict of interest if entered into by the CONTRACTOR. The COUNTY agrees to notify the CONTRACTOR of its opinion by certified mail within thirty (30) days of receipt of notification by the CONTRACTOR. If, in the opinion of the COUNTY, the prospective business association, interest or circumstance would not constitute a conflict of interest by the CONTRACTOR, the COUNTY shall so state in the notification and the CONTRACTOR shall, at its option, enter into said association, interest or circumstance and it shall be deemed not in conflict of interest with respect to services provided to the COUNTY by the CONTRACTOR under the terms of this Contract.

ARTICLE 20 – PERFORMANCE DURING EMERGENCIES / EXCUSABLE DELAYS

The CONTRACTOR shall not be considered in default by reason of any failure in performance if such failure arises out of causes reasonably beyond the control of the CONTRACTOR, or its subcontractor(s), and without their fault or negligence. Such causes include, but are not limited to: acts of God; force majeure; natural or public health

emergencies; labor disputes; freight embargoes; and abnormally severe and unusual weather conditions.

Upon the CONTRACTOR's request, the COUNTY shall consider the facts and extent of any failure to perform the work; and, if the CONTRACTOR's failure to perform was without it or its subcontractors' fault or negligence, the Contract Schedule and/or any other affected provision of this Contract shall be revised accordingly, subject to the COUNTY's rights to change, terminate, or stop any or all of the work at any time.

Notwithstanding anything in the foregoing to the contrary, the CONTRACTOR agrees and promises that, immediately preceding, during and after a public emergency, disaster, hurricane, flood, or act of God, the COUNTY shall be given "first priority" for all goods and services under this Contract. CONTRACTOR agrees to provide all goods and services to the COUNTY immediately preceding, during and after a public emergency, disaster, hurricane, flood, or act of God, at the terms, conditions, and prices as provided in this Contract on a "first priority" basis. CONTRACTOR shall furnish a 24-hour phone number to the COUNTY. Failure to provide the goods or services to the COUNTY on a first priority basis immediately preceding, during and after a public emergency, disaster, hurricane, flood, or act of God, shall constitute breach of Contract and subject the CONTRACTOR to sanctions from doing further business with the COUNTY.

ARTICLE 21 - ARREARS

The CONTRACTOR shall not pledge the COUNTY's credit or make it a guarantor of payment or surety for any contract, debt, obligation, judgment, lien, or any form of indebtedness. The CONTRACTOR further warrants and represents that it has no obligation or indebtedness that would impair its ability to fulfill the terms of this Contract.

ARTICLE 22 - DISCLOSURE AND OWNERSHIP OF DOCUMENTS

The CONTRACTOR shall deliver to the COUNTY's representative for approval and acceptance, and before being eligible for final payment of any amounts due, all documents and materials prepared by and for the COUNTY under this Contract.

The CONTRACTOR agrees that copies of any and all property, work product, documentation, reports, computer systems and software, schedules, graphs, outlines, books, manuals, logs, files, deliverables, photographs, videos, tape recordings or data relating to this Contract which have been created as a part of the CONTRACTOR's services or authorized by the COUNTY as a reimbursable expense, whether generated directly by the CONTRACTOR or by or in conjunction or consultation with any other party whether or not a party to this Contract, whether or not in privity of contract with the COUNTY or CONTRACTOR, and wherever located shall be the property of the COUNTY.

To the extent allowed by Chapter 119, F.S., all written and oral information not in the public domain or not previously known, and all information and data obtained, developed, or supplied by the COUNTY, or at its expense, will be kept confidential by the

CONTRACTOR and will not be disclosed to any other party, directly or indirectly, without the COUNTY's prior written consent, unless required by a lawful court order. All drawings, maps, sketches, programs, data bases, reports and other data developed or purchased under this Contract for the COUNTY, or at the COUNTY's expense, shall be and remain the COUNTY's property and may be reproduced and reused at the discretion of the COUNTY.

All covenants, agreements, representations and warranties made herein, or otherwise made in writing by any party pursuant hereto, including but not limited to any representations made herein relating to disclosure or ownership of documents, shall survive the execution and delivery of this Contract and the consummation of the transactions contemplated hereby.

ARTICLE 23 - INDEPENDENT CONTRACTOR RELATIONSHIP

The CONTRACTOR is, and shall be, in the performance of all work, services, and activities under this Contract, an Independent Contractor and not an employee, agent, or servant of the COUNTY. All persons engaged in any of the work or services performed pursuant to this Contract shall at all times, and in all places, be subject to the CONTRACTOR's sole direction, supervision, and control. The CONTRACTOR shall exercise control over the means and manner in which it and its employees perform the work, and in all respects the CONTRACTOR's relationship, and the relationship of its employees, to the COUNTY shall be that of an Independent Contractor and not as employees or agents of the COUNTY.

The CONTRACTOR does not have the power or authority to bind the COUNTY in any promise, agreement, or representation other than specifically provided for in this Contract.

ARTICLE 24 - CONTINGENT FEE

The CONTRACTOR warrants that it has not employed or retained any company or person, other than a bona fide employee working solely for the CONTRACTOR, to solicit or secure this Contract and that it has not paid or agreed to pay any person, company, corporation, individual, or firm, other than a bona fide employee working solely for the CONTRACTOR, any fee, commission, percentage, gift, or any other consideration contingent upon or resulting from the award or making of this Contract.

ARTICLE 25 – PUBLIC RECORDS, ACCESS AND AUDITS

The COUNTY shall have the right to request and review CONTRACTOR's books and records to verify CONTRACTOR's compliance with this Contract, adherence to the EBO Program and its proposal. The COUNTY shall have the right to interview subcontractors and workers at the work site to determine Contract compliance. The CONTRACTOR shall maintain records related to all charges, expenses, and costs incurred in estimating and performing the work for at least four (4) years after completion or termination of the Contract. CONTRACTOR shall retain all books and records pertaining to this Contract,

including, but not limited to, subcontractor payment records, for four (4) years after project completion date, The COUNTY and the Palm Beach County Inspector General shall have access to such records as required in this Article for the purpose of inspection or audit during normal business hours, in Palm Beach County at any reasonable time during the four (4) years.

Notwithstanding anything contained herein, as provided under Section 119.0701, F.S., if the CONTRACTOR: **(i) provides a service; and (ii) acts on behalf of the COUNTY as provided under Section 119.011(2), F.S.**, the CONTRACTOR shall comply with the requirements of Section 119.0701, F.S., as it may be amended from time to time. The CONTRACTOR is specifically required to:

- A. Keep and maintain public records required by the COUNTY to perform services as provided under this Contract.
- B. Upon request from the COUNTY's Custodian of Public Records (COUNTY's Custodian) or COUNTY's representative/liaison, on behalf of the COUNTY's Custodian, provide the COUNTY with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119 or as otherwise provided by law. The CONTRACTOR further agrees that all fees, charges and expenses shall be determined in accordance with Palm Beach County PPM CW-F-002, Fees Associated with Public Records Requests, as it may be amended or replaced from time to time.
- C. Ensure that public records that are exempt, or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the Contract, if the CONTRACTOR does not transfer the records to the public agency. Nothing contained herein shall prevent the disclosure of or the provision of records to the COUNTY.
- D. Upon completion of the Contract, the CONTRACTOR shall transfer, at no cost to the COUNTY, all public records in possession of the CONTRACTOR unless notified by COUNTY's representative/liaison, on behalf of the COUNTY's Custodian, to keep and maintain public records required by the COUNTY to perform the service. If the CONTRACTOR transfers all public records to the COUNTY upon completion of the Contract, the CONTRACTOR shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the CONTRACTOR keeps and maintains public records upon completion of the Contract, the CONTRACTOR shall meet all applicable requirements for retaining public records. All records stored electronically by the CONTRACTOR must be provided to COUNTY, upon request of the COUNTY's Custodian or the COUNTY's representative/liaison, on behalf of the COUNTY's Custodian, in a format that is compatible with the information technology systems of COUNTY, at no cost to COUNTY.

CONTRACTOR acknowledges that it has familiarized itself with the requirements of Chapter 119, F. S., and other requirements of state law applicable to public records not specifically set forth herein. Failure of the CONTRACTOR to comply with the requirements of this Article, Chapter 119, F.S. and other applicable requirements of state law, shall be a material breach of this Contract. COUNTY shall have the right to exercise any and all remedies available to it for breach of contract, including but not limited to, the right to terminate for cause.

IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, PLEASE CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT RECORDS REQUEST, PALM BEACH COUNTY PUBLIC AFFAIRS DEPARTMENT, 301 N. OLIVE AVENUE, WEST PALM BEACH, FL 33401, BY E-MAIL AT RECORDSREQUEST@PBCGOV.ORG OR BY TELEPHONE AT 561-355-6680.

ARTICLE 26 – NON-DISCRIMINATION

A. Employer Non-Discrimination

The COUNTY is committed to assuring equal opportunity in the award of contracts and complies with all laws prohibiting discrimination. Pursuant to Palm Beach County Resolution R-2017-1770, as may be amended, the CONTRACTOR warrants and represents that throughout the term of the Contract, including any renewals thereof, all of its employees are treated equally during employment without regard to race, color, religion, disability, sex, age, national origin, ancestry, marital status, familial status, sexual orientation, gender identity or expression, or genetic information. Failure to meet this requirement shall be considered default of the Contract.

B. Commercial Non-Discrimination

As a condition of entering into this Contract, the CONTRACTOR represents and warrants that it will comply with the COUNTY'S Commercial Nondiscrimination Policy as described in Resolution 2017-1770, as amended. As part of such compliance, the CONTRACTOR shall not discriminate on the basis of race, color, national origin, religion, ancestry, sex, age, marital status, familial status, sexual orientation, gender identity or expression, disability, or genetic information in the solicitation, selection, hiring or commercial treatment of subcontractors, vendors, suppliers, or commercial customers, nor shall the CONTRACTOR retaliate against any person for reporting instances of such discrimination. The CONTRACTOR shall provide equal opportunity for subcontractors, vendors and suppliers to participate in all of its public sector and private sector subcontracting and supply opportunities, provided that nothing contained in this clause shall prohibit or limit otherwise lawful efforts to remedy the effects of marketplace discrimination that

have occurred or are occurring in the COUNTY's relevant marketplace in Palm Beach County. The CONTRACTOR understands and agrees that a material violation of this clause shall be considered a material breach of this Contract and may result in termination of this Contract, disqualification or debarment of the company from participating in COUNTY contracts, or other sanctions. This clause is not enforceable by or for the benefit of, and creates no obligation to, any third party. CONTRACTOR shall include this language in its subcontracts.

ARTICLE 27 - AUTHORITY TO PRACTICE

The CONTRACTOR hereby represents and warrants that it has, and will continue to maintain, all licenses and approvals required to conduct its business; and, that it will, at all times, conduct its business activities in a reputable manner. Proof of such licenses and approvals shall be submitted to the COUNTY's representative upon request.

ARTICLE 28 - SEVERABILITY

If any term or provision of this Contract or the application thereof to any person or circumstances shall, to any extent, be held invalid or unenforceable, the remainder of this Contract, or the application of such terms or provision to persons or circumstances other than those as to which it is held invalid or unenforceable, shall not be affected, and every other term and provision of this Contract shall be deemed valid and enforceable to the extent permitted by law.

ARTICLE 29 - PUBLIC ENTITY CRIMES

As provided in F.S. 287.132-133, by entering into this Contract or performing any work in furtherance hereof, the CONTRACTOR certifies that it, its affiliates, suppliers, subcontractors and consultants who will perform hereunder, have not been placed on the convicted vendor list maintained by the State of Florida Department of Management Services within the thirty-six (36) months immediately preceding the date hereof. This notice is required by F.S. 287.133(3)(a).

ARTICLE 30 - SCRUTINIZED COMPANIES

- A. As provided in F.S. 287.135, by entering into this Contract or performing any work in furtherance hereof, the CONTRACTOR certifies that it, its affiliates, suppliers, subcontractors and consultants who will perform hereunder, have not been placed on the Scrutinized Companies that Boycott Israel List or is engaged in a boycott of Israel, pursuant to F.S. 215.4725.

If the COUNTY determines, using credible information available to the public, that a false certification has been submitted by CONTRACTOR, this Contract may be terminated and a civil penalty equal to the greater of \$2 million or twice the amount of this Contract shall be imposed, pursuant to F.S. 287.135. Said certification must also be submitted at the time of Contract renewal.

- B. **When contract value is greater than \$1 million:** As provided in F.S. 287.135, by entering into this Contract or performing any work in furtherance hereof, the CONTRACTOR certifies that it, its affiliates, suppliers, subcontractors and consultants who will perform hereunder, have not been placed on the Scrutinized Companies With Activities in Sudan List or Scrutinized Companies With Activities in The Iran Petroleum Energy Sector List created pursuant to F.S. 215.473 or is engaged in business operations in Cuba or Syria.

If the COUNTY determines, using credible information available to the public, that a false certification has been submitted by CONTRACTOR, this Contract may be terminated and a civil penalty equal to the greater of \$2 million or twice the amount of this Contract shall be imposed, pursuant to F.S. 287.135. Said certification must also be submitted at the time of Contract renewal.

ARTICLE 31 - MODIFICATIONS OF WORK

The COUNTY reserves the right to make changes in Scope of Work, including alterations, reductions therein, or additions thereto. Upon receipt by the CONTRACTOR of the COUNTY's notification of a contemplated change, the CONTRACTOR shall, in writing: (1) provide a detailed estimate for the increase or decrease in cost due to the contemplated change; (2) notify the COUNTY of any estimated change in the completion date; and (3) advise the COUNTY if the contemplated change shall affect the CONTRACTOR's ability to meet the completion dates or schedules of this Contract.

If the COUNTY so instructs, in writing, the CONTRACTOR shall suspend work on that portion of the Scope of Work affected by a contemplated change, pending the COUNTY's decision to proceed with the change.

If the COUNTY elects to make the change, the COUNTY shall initiate a Contract Amendment, and the CONTRACTOR shall not commence work on any such change until such written amendment is signed by the CONTRACTOR and approved and executed on behalf of Palm Beach County.

ARTICLE 32 - NOTICE

All notices required in this Contract shall be sent by certified mail (return receipt requested), hand delivered, or sent by other delivery service requiring signed acceptance. If sent to the COUNTY, notices shall be addressed to:

Kathleen M. Scarlett, Director
Purchasing, Palm Beach County
50 South Military Trail, Suite 110
West Palm Beach, FL 33415

With a copy to:

Reginald K. Duren, Fire Rescue Administrator
Palm Beach County Fire Rescue
405 Pike Road
West Palm Beach, FL 33411

If sent to the CONTRACTOR, notices shall be addressed to:

Marc Stauble, Health Practice Area Director
Public Consulting Group, Inc.
816 Congress Avenue, Suite 1110
Austin, TX 78701

ARTICLE 33 - ENTIRETY OF CONTRACTUAL AGREEMENT

The COUNTY and the CONTRACTOR agree that this Contract sets forth the entire agreement between the parties, and that there are no promises or understandings other than those stated herein. None of the provisions, terms, and conditions contained in the Contract may be added to, modified, superseded, or otherwise altered, except by written instrument executed by the parties hereto in accordance with Article 31 - Modifications of Work.

ARTICLE 34 – REGULATIONS; LICENSING REQUIREMENTS

The CONTRACTOR shall comply with all laws, ordinances and regulations applicable to the services contemplated herein, to include those applicable to conflict of interest and collusion. CONTRACTOR is presumed to be familiar with all federal, state and local laws, ordinances, codes and regulations that may in any way affect the services offered.

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Execution of this Contract by the Director of Purchasing Is Not Legally Binding or in Effect until Approved by the Palm Beach County Board of County Commissioners.

IN WITNESS WHEREOF, the Director of Purchasing of Palm Beach County, Florida, on behalf of the COUNTY, and the CONTRACTOR have executed this Contract on the day and year above written.

R2019 1068 AUG 20 2019

PALM BEACH COUNTY, FLORIDA FOR ITS
BOARD OF COUNTY COMMISSIONERS
BY KATHLEEN M. SCARLETT
DIRECTOR OF PURCHASING


Kathleen M. Scarlett, Director

WITNESSES:


Signature

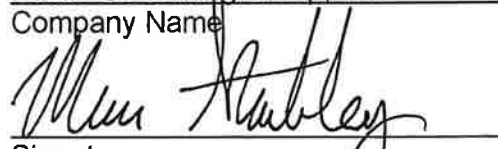
CRISTINA BLACKALL
Name (type or print)


Signature

MATTHEW SORRENTINO
Name (type or print)

CONTRACTOR:

Public Consulting Group, Inc.
Company Name

BY: 
Signature

Marc Stauble
Typed Name

Health Practice Area Director
Title

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY

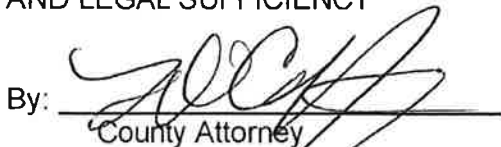
By: 
County Attorney

EXHIBIT A
SCOPE OF WORK/SERVICES
Contract No. 19-020/SS

1. Palm Beach County Fire Rescue (COUNTY) provides countywide emergency medical transportation, some of which will qualify for the PEMT Program for Medicaid. The COUNTY must comply with both U.S. Department of Health and Human Services under the Health Insurance Portability and Accountability Act of 1996 (HIPAA) and the Health Information Technology for Economic and Clinical Health (HITECH) Act, and regulations promulgated thereunder (HIPAA Regulations), all as have been and may be amended from time to time and as such, CONTRACTOR shall comply.
 - A. CONTRACTOR activities shall comply with the HIPAA Privacy Rule, the HIPAA Security Rule, and the Business Associate Agreement (BAA), attached hereto as Attachment A of this Scope of Work/Services.
 - B. CONTRACTOR shall consider all data provided as confidential information. CONTRACTOR shall not release any confidential information without prior written consent from the COUNTY.
 - C. CONTRACTOR shall inform the COUNTY, according to HIPAA guidelines, of any breach of confidential information. This includes unintentional data breaches such as mailing to unintended recipients.
 - D. The CONTRACTOR shall be required to execute as written, the BAA, see Attachment A to this Scope of Work/Services.
2. The COUNTY provides emergency medical transports to approximately six hundred (600) Medicaid patients each month and requires a CONTRACTOR to complete the required paperwork for the COUNTY to participate in the PEMT Program. The CONTRACTOR shall complete the required cost reports with ten (10) schedules to the Agency for Health Care Administration (AHCA), attached hereto as Attachment B to this Scope of Work/Services, as required for the COUNTY to participate in the Public Emergency Medical Transportation (PEMT) Program.
3. The PEMT program provides for supplemental payments for allowable costs that are in excess of other Medicaid revenue received for emergency medical transportation services to Medicaid eligible recipients.
4. The CONTRACTOR shall be familiar with the PEMT Program in the State of Florida and all the rules, regulations and requirements associated with PEMT.

5. The CONTRACTOR shall have the knowledge, skills, and ability to fully complete the required cost reports with ten (10) schedules to the Agency for Health Care Administration (AHCA), see Attachment B of this CONTRACT, within the time frame prescribed in Attachment A.
6. The CONTRACTOR shall have knowledge of the data and cost reporting principles specified in Chapter 401, Florida Statutes.
7. The CONTRACTOR shall have knowledge and experience in the completion of all ten (10) schedules, Attachment B to this Scope of Work/Services, as required by the PEMT Program.
8. The COUNTY will provide the CONTRACTOR with all of the required data needed to complete the schedules; however, the CONTRACTOR is responsible for accurate completion of the schedules.
9. CONTRACTOR shall be able to accept from the COUNTY, via electronic submission, all information using a secure connection in accordance with the Health Insurance Portability and Accountability Act (HIPAA).
10. If the completed cost report is rejected by AHCA, CONTRACTOR shall work with the COUNTY to make the necessary corrections and/or modifications and resubmit the report before the required filing deadline, which is typically end of November.
11. CONTRACTOR agrees to receive compensation for PEMT services on a contingency fee basis. This compensation will be based on payments received by the COUNTY under the PEMT Program.
12. The CONTRACTOR shall respond to, and represent COUNTY on any AHCA or CMS audit, review and communication regarding any PEMT cost report prepared by the CONTRACTOR and delivered to AHCA on behalf of the COUNTY.
13. If, as a result of an audit by ACHA, a refund is required by the COUNTY, the CONTRACTOR agrees to return the portion of the compensation fee that was paid on the amount being refunded.

Attachment A
Business Associate Agreement
to EXHIBIT A, Scope of Work/Services
Contract No. 19-020/SS
(4 pages)

**Business Associate Agreement
Between Covered Entity and Business Associate**

This Business Associate Agreement ("Agreement") between Palm Beach County, hereinafter referred to as "Covered Entity," and Public Consulting Group, Inc., hereinafter referred to as "Business Associate," is executed to ensure that Business Associate will appropriately safeguard protected health information ("PHI") that is created, received, maintained, or transmitted on behalf of the Covered Entity in compliance with the applicable provisions of Public Law 104-191 of August 21, 1996, known as the Health Insurance Portability and Accountability Act of 1996, Subtitle F – Administrative Simplification, Sections 261, *et seq.*, as amended and any related regulations ("HIPAA"), and with Public Law 111-5 of February 17, 2009, known as the American Recovery and Reinvestment Act of 2009, Title XII, Subtitle D – Privacy, Sections 13400, *et seq.*, the Health Information Technology for Economic and Clinical Health Act, as amended and any related regulations (the "HITECH Act").

A. General Provisions

1. **Meaning of Terms.** The terms used in this Agreement shall have the same meaning as those terms defined in HIPAA.
2. **Regulatory References.** Any reference in this Agreement to a regulatory section means the section currently in effect or as amended.
3. **Interpretation.** Any ambiguity in this Agreement shall be interpreted to permit compliance with HIPAA.

B. Obligations of Business Associate

Business Associate agrees that it will:

1. Not use or further disclose PHI other than as permitted or required by this Agreement or as required by law;
2. Use appropriate safeguards and comply, where applicable, with the HIPAA Security Rule with respect to electronic protected health information ("e-PHI") and implement appropriate physical, technical and administrative safeguards to prevent use or disclosure of PHI other than as provided for by this Agreement;
3. Report in writing to the Covered Entity any use or disclosure of PHI not provided for by this Agreement of which Business Associate becomes aware, including any security incident (as defined in the HIPAA Security Rule) and any breach of unsecured PHI (as defined in the HIPAA Breach Notification Rule) within three (3) business days of

Attachment A to
Exhibit A, Scope of Work/Services
Contract No. 19-020/SS

business days of Business Associate's discovery of the security incident or breach. Business Associate will comply with all applicable provisions of the HIPAA Breach Notification Regulations found at 45 CFR §164.400 *et seq.* when making breach notification to the Covered Entity. The Covered Entity shall have sole control over the timing and method of breach notification to affected individual(s), the Department of Health and Human Services, and, if applicable, the media. Business Associate agrees that, if requested by the Covered Entity to do so, it will provide breach notification to affected individuals of any breach of unsecured PHI discovered by Business Associate. If requested by the Covered Entity to make breach notification to affected individuals, Business Associate shall comply with all applicable provisions of the HIPAA Breach Notification Regulations found at 45 CFR §164.400 *et seq.*, and any direction from the Covered Entity;

4. In accordance with 45 CFR §164.502(e)(1)(ii) and §164.308(b)(2), ensure that any subcontractors that create, receive, maintain, or transmit PHI on behalf of Business Associate agree to the same restrictions, conditions, and requirements that apply to Business Associate with respect to such information by requiring such subcontractors to sign an agreement with Business Associate that contains, at a minimum, the same provisions as this Agreement;
5. Make PHI in a designated record set available to the Covered Entity and to an individual who has a right of access in a manner that satisfies the Covered Entity's obligations to provide access to PHI in accordance with 45 CFR §164.524 within 30 days of a request;
6. Make any amendment(s) to PHI in a designated record set as directed by the Covered Entity, or take other measures necessary to satisfy the Covered Entity's obligations under 45 CFR §164.526;
7. Maintain and make available information required to provide an accounting of disclosures to the Covered Entity or an individual who has a right to an accounting within 60 days and as necessary to satisfy the Covered Entity's obligations under 45 CFR §164.528;
8. To the extent that Business Associate is to carry out any of the Covered Entity's obligations under the HIPAA Privacy Rule, Business Associate shall comply with the requirements of the Privacy Rule that apply to the Covered Entity when it carries out that obligation;
9. Make its internal practices, books, and records relating to the use and disclosure of PHI received from, or created or received by Business Associate on behalf of the Covered Entity, available to the Secretary of the Department of Health and Human Services for

Attachment A to
Exhibit A, Scope of Work/Services
Contract No. 19-020/SS

purposes of determining Business Associate's and the Covered Entity's compliance with HIPAA and the HITECH Act;

10. Restrict the use or disclosure of PHI if the Covered Entity notifies Business Associate of any restriction on the use or disclosure of PHI that the Covered Entity has agreed to or is required to abide by under 45 CFR §164.522; and
11. If the Covered Entity is subject to the Red Flags Rule (found at 16 CFR §681.1 *et seq.*), Business Associate agrees to assist the Covered Entity in complying with its Red Flags Rule obligations by: (a) implementing policies and procedures to detect relevant Red Flags (as defined under 16 C.F.R. §681.2); (b) taking all steps necessary to comply with the policies and procedures of the Covered Entity's Identity Theft Prevention Program (if the Covered Entity is required to have a Program); (c) ensuring that any agent or third party who performs services on its behalf in connection with covered accounts of the Covered Entity agrees to implement reasonable policies and procedures designed to detect, prevent, and mitigate the risk of identity theft; and (d) alerting the Covered Entity of any Red Flag incident (as defined by the Red Flag Rules) of which it becomes aware, the steps it has taken to mitigate any potential harm that may have occurred, and provide a report to the Covered Entity of any threat of identity theft as a result of the incident.
12. If Palm Beach County is the Covered Entity, then Business Associate shall protect, defend, reimburse, indemnify and hold harmless the Covered Entity, its agents, employees and elected officers from and against all claims, liability, expense, loss, cost, damages or causes of action of every kind or character, including attorney's fees and costs, whether at trial or appellate levels or otherwise, arising as a result of a breach of unsecured PHI caused by any act or omission of Business Associate or arising from any other violation of HIPAA or the HITECH Act caused by any act or omission of Business Associate.

C. Permitted Uses and Disclosures by Business Associate

The specific uses and disclosures of PHI that may be made by Business Associate on behalf of the Covered Entity include any uses or disclosures of PHI permitted by HIPAA that are necessary to perform the services that Business Associate has been engaged to perform on behalf of the Covered Entity.

D. Termination

1. The Covered Entity may terminate this Agreement if the Covered Entity determines that Business Associate has violated a material term of the Agreement.

Attachment A to
RFP No. 19-020/SS

violation, as applicable, and, if such steps are unsuccessful, terminate the Agreement if feasible.

3. Upon termination of this Agreement for any reason, Business Associate shall return to the Covered Entity all PHI received from the Covered Entity, or created, maintained, or received by Business Associate on behalf of the Covered Entity that Business Associate still maintains in any form. To the extent permitted by law, Business Associate shall retain no copies of the PHI. If return is infeasible, the protections of this Agreement will extend to such PHI.

Agreed to this 29th day of July, 2019.

WITNESS:

Loretta Yakovakis
Signature

MATTHEW SORRENTINO
Name

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY

By: [Signature]
WITNESS:

Cristina Blackall
Signature

CRISTINA BLACKALL
Name

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY

By: [Signature]

COVERED ENTITY
PALM BEACH COUNTY, FLORIDA, BY ITS
BOARD OF COUNTY COMMISSIONERS

By: Nancy L. Bolton
Signature

Nancy Bolton, County HIPAA Privacy
Officer / Assistant County Administrator,
Through Verdenia C. Baker, County Administrator
Name and Title

APPROVED AS TO TERMS
AND CONDITIONS

By: [Signature]

BUSINESS ASSOCIATE
Public Consulting Group, Inc.

By: Marc Starbly
Signature

Marc Starbly Practice Area Director
Name and Title

APPROVED AS TO TERMS
AND CONDITIONS

By: _____

Attachment B
Emergency Medical Transportation
Integrated Disclosure and Medicaid Cost Report
to EXHIBIT A, Scope of Work/Services
Contract No. 19-020/SS
(22 pages)

EMERGENCY MEDICAL TRANSPORTATION
INTEGRATED DISCLOSURE AND MEDICAID COST REPORT
GENERAL INFORMATION

1. Name of Fire Department / Agency:		2. Medicaid #:		3. National Provider Identification (NPI):	
4. Doing Business As (DBA):					
6. Fire District/Agency Street Address:		7. City:		5. Facility Business Phone:	
9. Mailing Address - Street or P.O. Box (if different):		10. City:		8. Zip Code:	
12. Name of Person Signing and Certifying Report:		11. Zip Code:			
13. Report Contact Person:		14. Phone Number:		Phone Ext:	
15. Mailing Address - Street or P. O. Box:		16. City:		17. State:	
19. Previous Name of Fire District/Agency if Changed Since Previous Report:				18. Zip Code:	
21. Does your organization use another entity to provide EMT services?		22. Date Range of EMT Service Agreement:		20. Date of Change	
23. Does your organization use another entity to provide billing for EMT services?					
25. Reporting Period Began:		26. Reporting Period Ended:			
27. Net Cost of Transports		\$0.00			

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

I, _____, state as follows:
To be Executed by Officer or Administrator of the Fire Department / Agency
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.

Date of Signature	Name of Fire District/Agency
E-mail the signed PDF electronic version of the completed	By:

State of Florida - Agency For Health Care Administration

AHCA
Emergency Medical Transportation

cost report to:

LIPProvidersReports@ahca.myflorida.com

Title:

Address:

(Signature)

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)

Total Reported Expenses (After Allocation of Expenses - From Sch 2 thru 5)

Variance

\$

-

\$

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

PROVIDER COST REPORT REIMBURSEMENT QUESTIONNAIRE			
	YES	NO	N/A
<p><u>A. Provider Organization and Operation</u></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 style="padding-left: 40px;">a. Changed ownership. If "yes", submit name and address of new owner, date of change, copy of sales agreement, or any similar agreement affecting change of ownership.</p> <p style="padding-left: 40px;">b. Terminated participation. If "yes", list date of termination, and reason (Voluntary/Involuntary).</p>			

<p>4. 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.</p> <p>If "yes" attach a list of the individuals, the organizations involved, and description of the transactions.</p>			
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PROVIDER COST REPORT REIMBURSEMENT QUESTIONNAIRE			
	YES	NO	N/A
<p>B. <u>Financial Data and Reports</u></p> <p>1. During this cost reporting period, the financial statements are prepared by Certified Public Accountants or Public Accountants (submit complete copy or indicate available date) and are:</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> <p>C. <u>Emergency Transport Data</u></p> <p>Provider records only were used to complete the cost report?</p> <p>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 only necessary updated documentation.</u></p> <p>1. Provider use a specific system to report claimed Medicaid emergency transports?</p> <p>If yes, upon request, provide the Medicaid recipient details of the emergency transports (such as driver manifest, call operator logs, etc.).</p>			
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SCHEDULE 1 - TOTAL EXPENSE

Fire Department / Agency Name: 0
National Provider Identification: 0Fiscal Year Ended: January 0, 1900

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		\$ -	\$ -		
2.00	Depreciation - Leasehold Improvements		-	-	-	
3.00	Depreciation - Equipment		-	-	-	
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- (Specify)		-	-	-	
10.00	Other- (Specify)		-	-	-	
	Total Capital Related (Lines 1.00 thru 10.00)		\$ -	\$ -	\$ -	
Salaries						
11.00	Administrative Chief		\$ -	\$ -	\$ -	
12.00	Chief		-	-	-	
13.00	Non-MTS Salaries		-	-	-	
14.00	MTS Salaries		-	-	-	
15.00	Other- (Specify)		-	-	-	
16.00	Other- (Specify)		-	-	-	
17.00	Other- (Specify)		-	-	-	
18.00	Other- (Specify)		-	-	-	
	Subtotal Salaries (Lines 11.00 thru 18.00)		\$ -	\$ -	\$ -	
Fringe Benefits						
19.00	Administrative Chief		\$ -	\$ -	\$ -	
20.00	Chief		-	-	-	
21.00	Non-MTS Salaries		-	-	-	
22.00	MTS Salaries		-	-	-	
23.00	Other- (Specify)		-	-	-	
24.00	Other- (Specify)		-	-	-	
25.00	Other- (Specify)		-	-	-	
26.00	Other- (Specify)		-	-	-	
	Subtotal Fringe Benefits (Lines 19.00 thru 26.00)		\$ -	\$ -	\$ -	
	Total Salaries & Fringe Benefits		\$ -	\$ -	\$ -	
	Total Capital Related, Salaries, and Fringe Benefits		\$ -	\$ -	\$ -	
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		-	-	-	-

State of Florida - Agency For Health Care Administration

AHCA
Emergency Medical Transportation Cost Report

52.00	Other - Capital Related Costs		-	-	-	-
53.00	Contracted Services - MTS		-	-	-	-
54.00	Contracted Services - MTS Billing		-	-	-	-

55.00	Other- (Specify)		-	-	-	-
56.00	Other- (Specify)		-	-	-	-
57.00	Other- (Specify)		-	-	-	-
	Total Administrative & General		\$ -	\$ -	\$ -	\$ -
	Total Fire District / Agency		\$ -	\$ -	\$ -	\$ -

SCHEDULE 2 - MEDICAL TRANSPORTATION SERVICES (MTS) EXPENSE

Fire Department / Agency Name: 0
National Provider Identification: 0

Fiscal Year Ended: January 0, 1900

Line No.	Cost Center	General Ledger Account Number	1 MTS Expense	2 Allocated Direct Service Cost <small>Fr Sch 4, Col 5</small>	3 Total Reclassifications <small>Fr Sch 6, Col 4 & 7</small>	4 Total Adjustments <small>Fr Sch 7, Col 1</small>	5 Total MTS Expense <small>To Sch 1, Col 2</small>
Capital Related							
1.00	Depreciation - Buildings and Improvements		\$ -	\$ -	\$ -	\$ -	\$ -
2.00	Depreciation - Leasehold Improvements		-	-	-	-	-
3.00	Depreciation - Equipment		-	-	-	-	-
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- (Specify)		-	-	-	-	-
10.00	Other- (Specify)		-	-	-	-	-
	Total Capital Related (Lines 1.00 thru 10.00)		\$ -	\$ -	\$ -	\$ -	\$ -
Salaries							
11.00	Administrative Chief		\$ -	\$ -	\$ -	\$ -	\$ -
12.00	Chief		-	-	-	-	-
13.00	Non-MTS Salaries		-	-	-	-	-
14.00	MTS Salaries		-	-	-	-	-
15.00	Other- (Specify)		-	-	-	-	-
16.00	Other- (Specify)		-	-	-	-	-
17.00	Other- (Specify)		-	-	-	-	-
18.00	Other- (Specify)		-	-	-	-	-
	Subtotal Salaries (Lines 11.00 thru 18.00)		\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits							
19.00	Administrative Chief		\$ -	\$ -	\$ -	\$ -	\$ -
20.00	Chief		-	-	-	-	-
21.00	Non-MTS Salaries		-	-	-	-	-
22.00	MTS Salaries		-	-	-	-	-
23.00	Other- (Specify)		-	-	-	-	-
24.00	Other- (Specify)		-	-	-	-	-
25.00	Other- (Specify)		-	-	-	-	-
26.00	Other- (Specify)		-	-	-	-	-
	Subtotal Fringe Benefits (Lines 19.00 thru 26.00)		\$ -	\$ -	\$ -	\$ -	\$ -
	Total Salaries & Fringe Benefits		\$ -	\$ -	\$ -	\$ -	\$ -
	Total Capital Related, Salaries, and Fringe Benefits		\$ -	\$ -	\$ -	\$ -	\$ -
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		-		-	-	-

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Emergency Medical Transportation Cost Report

52.00	Other - Capital Related Costs			-
53.00	Contracted Services - MTS			-
54.00	Contracted Services - MTS Billing			-

-	-	-
-	-	-
-	-	-

55.00	Other- (Specify)		-		-	-	-
56.00	Other- (Specify)		-		-	-	-
57.00	Other- (Specify)		-		-	-	-
	Total Administrative & General		\$ -		\$ -	\$ -	\$ -
	Total Fire District / Agency		\$ -	\$ -	\$ -	\$ -	\$ -

(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: 0 Fiscal Year Ended: January 0, 1900
National Provider Identification: 0

Line No.	Cost Center	General Ledger Account Number	1 NON-MTS Expense	2 Allocated Direct Service Costs <small>Fr Sch 4, Col 5</small>	3 Total Reclassifications <small>Fr Sch 6, Col 1 & 2</small>	4 Total Adjustments <small>Fr Sch 7, Col 1</small>	5 Total NON-MTS Expense <small>To Sch 1, Col 1</small>
Capital Related							
1.00	Depreciation - Buildings and Improvements		\$ -	\$ -	\$ -	\$ -	\$ -
2.00	Depreciation - Leasehold Improvements		-	-	-	-	-
3.00	Depreciation - Equipment		-	-	-	-	-
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- (Specify)		-	-	-	-	-
10.00	Other- (Specify)		-	-	-	-	-
	Total Capital Related (Lines 1.00 thru 10.00)		\$ -	\$ -	\$ -	\$ -	\$ -
Salaries							
11.00	Administrative Chief		\$ -	\$ -	\$ -	\$ -	\$ -
12.00	Chief		-	-	-	-	-
13.00	Non-MTS Salaries		-	-	-	-	-
14.00	MTS Salaries		-	-	-	-	-
15.00	Other- (Specify)		-	-	-	-	-
16.00	Other- (Specify)		-	-	-	-	-
17.00	Other- (Specify)		-	-	-	-	-
18.00	Other- (Specify)		-	-	-	-	-
	Subtotal Salaries (Lines 11.00 thru 18.00)		\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits							
19.00	Administrative Chief		\$ -	\$ -	\$ -	\$ -	\$ -
20.00	Chief		-	-	-	-	-
21.00	Non-MTS Salaries		-	-	-	-	-
22.00	MTS Salaries		-	-	-	-	-
23.00	Other- (Specify)		-	-	-	-	-
24.00	Other- (Specify)		-	-	-	-	-
25.00	Other- (Specify)		-	-	-	-	-
26.00	Other- (Specify)		-	-	-	-	-
	Subtotal Fringe Benefits (Lines 19.00 thru 26.00)		\$ -	\$ -	\$ -	\$ -	\$ -
	Total Salaries & Fringe Benefits		\$ -	\$ -	\$ -	\$ -	\$ -
	Total Capital Related, Salaries, and Fringe Benefits		\$ -	\$ -	\$ -	\$ -	\$ -
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- (Specify)		-		-	-	-
56.00	Other- (Specify)		-		-	-	-
57.00	Other- (Specify)		-		-	-	-
	Total Administrative & General		\$ -	\$ -	\$ -	\$ -	\$ -

	Total Fire District / Agency		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Fire Department / Agency Name: 0 Fiscal Year Ended January 0, 1900
National Provider Identification: 0

Line No.	Cost Center	General Ledger Account Number	1 Expense to be Apportioned	2 Total Reclassifications (A) <small>Fr Sch 6, Cols 4 & 7</small>	3 Total Adjustments (B) <small>Fr Sch 7, Col 1</small>	4 Net Expense to be Apportioned	5 MTS Allocation <small>0.00%</small>	6 NON-MTS Allocation <small>0.00%</small>
Capital Related								
1.00	Depreciation - Buildings and Improvements		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.00	Depreciation - Leasehold Improvements		-	-	-	-	-	-
3.00	Depreciation - Equipment		-	-	-	-	-	-
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- (Specify)		-	-	-	-	-	-
10.00	Other- (Specify)		-	-	-	-	-	-
	Total Capital Related (Lines 1.00 thru 10.00)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Related Allocation Statistics for Direct Service Cost Allocation		
Description	Square Ft	Factor
MTS Square Footage	-	0.00%
Non-MTS Square Footage	-	0.00%
Total Square Feet to be Apportioned	-	0.00%

Line No.	Cost Center	Account Number	1 Expense to be Apportioned	2 Total Reclassifications <small>Fr Sch 6, Cols 4 & 7</small>	3 Total Adjustments <small>Fr Sch 7, Col 1</small>	4 Net Expense to be Apportioned	5 MTS Allocation <small>0.00%</small>	6 NON-MTS Allocation <small>0.00%</small>
Salaries								
11.00	Administrative Chief		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12.00	Chief		-	-	-	-	-	-
13.00	Non-MTS Salaries		-	-	-	-	-	-
14.00	MTS Salaries		-	-	-	-	-	-
15.00	Other- (Specify)		-	-	-	-	-	-
16.00	Other- (Specify)		-	-	-	-	-	-
17.00	Other- (Specify)		-	-	-	-	-	-
18.00	Other- (Specify)		-	-	-	-	-	-
	Subtotal Salaries (Lines 11.00 thru 18.00)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits								
19.00	Administrative Chief		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20.00	Chief		-	-	-	-	-	-
21.00	Non-MTS Salaries		-	-	-	-	-	-
22.00	MTS Salaries		-	-	-	-	-	-
23.00	Other- (Specify)		-	-	-	-	-	-
24.00	Other- (Specify)		-	-	-	-	-	-
25.00	Other- (Specify)		-	-	-	-	-	-
26.00	Other- (Specify)		-	-	-	-	-	-
	Subtotal Fringe Benefits (Lines 19.00 thru 26.00)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Salaries & Fringe Benefits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Salaries/Benefits Allocation Statistics for Direct Service Cost Allocation		
Description	Total Hrs	Factor
Hours Logged for MTS Duty	-	0.00%
Hours Logged for NON-MTS Duty	-	0.00%
Total Hours to be Apportioned	-	0.00%

REMEMBER THAT THE AMOUNTS FROM SCHED COLUMNS 1 AND 7 MUST BE MANUALLY TRANSFERRED TO THIS COLUMN
REMEMBER THAT THE AMOUNTS FROM SCHED C COLUMN MUST BE MANUALLY TRANSFERRED TO THIS COLUMN

State of Florida - Agency for Health Care Administration

AHCA
Emergency Medical Transportation Cost Report

SCHEDULE 5 - ALLOCATION OF ADMINISTRATION & GENERAL

Fire Department / Agency Name:

0

Fiscal Year Ended:

January 0, 1900

National Provider Identification:

0

Line No.	Cost Center	General Ledger Account Number	1 Expense to be Apportioned <small>Fr Sch 2, Col 5</small>	2 Total Reclassifications <small>Fr Sch 3, Col 3 A 2</small>	3 Total Adjustments <small>Fr Sch 7, Col 1</small>	4 Net Expense to be Apportioned	5 MTS Allocation <small>0.00%</small>	6 NON-MTS Allocation <small>0.00%</small>
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- (Specify)			-	-	-	-	-
56.00	Other- (Specify)			-	-	-	-	-
57.00	Other- (Specify)			-	-	-	-	-
Total Administrative & General			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

• If an incorrect Cost Factor is being applied on WFS #, the Administrative & General cost allocation will not be applied.

• REMINDER THAT THE AMOUNTS FROM SCH 6, COLUMNS 4 AND 7 MUST BE MANUALLY TRANSFERRED TO THIS COLUMN.

• REMINDER THAT THE AMOUNTS FROM SCH 7, COLUMNS 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)	\$ -	0.00%
Accumulated Cost of NON-MTS Services (from Sch 3, Col 5)	\$ -	0.00%
Total Accumulated Cost of MTS and NON-MTS Services	\$ -	0.00%

SCHEDULE 6 - RECLASSIFICATION OF EXPENSES

Fire Department / Agency: 0
National Provider Identification: 0

Fiscal Year Ended: January 0, 1900

EXPLANATION OF ENTRY		INCREASE					DECREASE			
		Code	Cost Center	Line Number	Schedule	Amount	Cost Center	Line Number	Schedule	Amount
		1	2	3	4	5	6	7	8	9
1.						\$ -				\$ -
2.						-				-
3.						-				-
4.						-				-
5.						-				-
6.						-				-
7.						-				-
8.						-				-
9.						-				-
10.						-				-
11.						-				-
12.						-				-
13.						-				-
14.						-				-
15.						-				-
16.						-				-
17.						-				-
18.						-				-
19.						-				-
20.						-				-
21.						-				-
22.						-				-
23.						-				-
24.						-				-
25.						-				-
26.						-				-
27.						-				-
28.						-				-
29.						-				-
30.						-				-
31.						-				-
32.						-				-
33.						-				-
34.						-				-
35.						-				-
36.						-				-
37.						-				-
38.						-				-
39.						-				-
40.						-				-
41.						-				-
42.						-				-
43.						-				-
44.						-				-
45.						-				-
46.						-				-
47.						-				-
48.						-				-
49.						-				-
50.						-				-
51.						-				-
52.						-				-
53.						-				-
54.						-				-
55.						-				-
56.						-				-
57.						-				-
58.						-				-
59.						-				-
60.						-				-
Total Reclassifications (Col. 4 & 7 must equal)						\$ -				\$ -

Column 7 will be required if reporting system to identify individual reclassifications (A, B, C)
Worksheet 4 and Column 7 will transfer amounts to spreadsheet Worksheet 2, A and Column 7 of Worksheet 2 on the spreadsheet.
Worksheet 4 and Column 7 will transfer amounts to spreadsheet Worksheet 2, A and Column 7 of Worksheet 2 on the spreadsheet.

SCHEDULE 7 - ADJUSTMENTS TO EXPENSES

Fire Department / Agency: 0
National Provider Identification: 0

Fiscal Year Ended January 0, 1900

Description		Basis for Adjustment (A or B)	Amount Increase / (Decrease)	Cost Center	Schedule	CIR Line No.
		1	2	3	4	5
1.			\$ -			
2.			-			
3.			-			
4.			-			
5.			-			
6.			-			
7.			-			
8.			-			
9.			-			
10.			-			
11.			-			
12.			-			
13.			-			
14.			-			
15.			-			
16.			-			
17.			-			
18.			-			
19.			-			
20.			-			
21.			-			
22.			-			
23.			-			
24.			-			
25.			-			
26.			-			
27.			-			
28.			-			
29.			-			
30.			-			
Total			\$ -			

Basis for Adjustment
A - Basis for Adjustment 1 - Worksheet 1, Column 1, Line 1 (Basis for Adjustment 1 - Worksheet 1, Column 1, Line 1)
B - Basis for Adjustment 2 - Worksheet 2, Column 1, Line 1 (Basis for Adjustment 2 - Worksheet 2, Column 1, Line 1)

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

Cost Center and Line Number
From expense classification on Worksheet 1 to which the amount is to be added or from which amount is to be deducted.

SCHEDULE B - REVENUE / FUNDING SOURCES

Fire Department / Agency: 0
National Provider Identification: 0

Fiscal Year Ended: January 0, 1900

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					\$ -
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)	\$ -	\$ -	\$ -	\$ -	\$ - (a)
B	1	2	3	4	5	6
		Qtr 1	Qtr 2	Qtr 3	Qtr 4	
	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					-
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	\$ -	\$ -	\$ -	\$ -	\$ - (b)
C	1	2	3	4		
	OTHER REVENUE / FUNDING SOURCES	MTS	NON-MTS	Total		
13.				\$ -	-	
14.				-	-	
15.				-	-	
16.				-	-	
17.				-	-	
18.				-	-	
19.				-	-	
20.				-	-	
21.				-	-	
22.				-	-	
23.				-	-	
24.				-	-	
25.				-	-	
26.				-	-	
27.				-	-	
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30.				-	-	
31.				-	-	
32.				-	-	
33.				-	-	
34.				-	-	
35.				-	-	
36.				-	-	
37.				-	-	
38.				-	-	
39.				-	-	
40.				-	-	
	Total Other Revenue	\$ -	\$ -	\$ -	-	(c)
	GRAND TOTAL [a+b+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.

SCHEDULE 9 - FINAL SETTLEMENT CALCULATION

Fire Department / Agency: 0
National Provider Identification: 0Fiscal Year Ended: January 0, 1900

Average Cost per EMT Service	
1. Cost of MTS Services (from Sch 2)	\$
2. Indirect Cost Factor Based on MTS Services? (please use drop-down box to select Yes or No)	No
3. If no, please enter the total cost to be used for calculating the Indirect Cost	\$
4. Indirect Cost Factor Percentage (please see notes below)	0.00%
5. Administration & General Allocation from Sch 5	\$
6. Administration & General to be included	
7. Grand Total of MTS Expense (Sum lines 1 thru 4)	\$
8. Number of MTS Transports	
Qtr 1 July 1 through September 30	
Qtr 2 October 1 through December 31	
Qtr 3 January 1 through March 31	
Qtr 4 April 1 through June 30	
	0
9. Average Cost per MTS Transports (Line 7/Line 8)	\$

Average Cost per EMT Service					
	Qtr 1 July 1 through September 30	Qtr 2 October 1 through December 31	Qtr 3 January 1 through March 31	Qtr 4 April 1 through June 30	Totals
10. Total No. of Medicaid Fee for Service EMT Transports	0	0	0	0	0
11. Total Cost of Medicaid EMT Transports (Line 9 x Line 10)	\$ -	\$ -	\$ -	\$ -	\$ -
12. Less Total Medicaid Revenue from Transports (Fr Sch 8)	\$ -	\$ -	\$ -	\$ -	\$ -
13. Net Cost of Transports	\$ -	\$ -	\$ -	\$ -	\$ -
14. Non Federal Share Reduction	\$ -	\$ -	\$ -	\$ -	\$ -
15. Net Federal Participation Amount (FMAP = 61.799%)	\$ -	\$ -	\$ -	\$ -	\$ -

- (A) If the percentage-based indirect cost factor is elected, review SPA 15-014, Section C, Paragraph 1.b. and submit supporting documentation with the cost report submission.
- (B) In most cases, when an Indirect Cost Factor is being applied, there should be no Administration & General cost allocated.

State of Florida - Agency For Health Care Administration

AHCA
Emergency Medical Transportation Cost Report

EXHIBIT B
CONTRACTOR'S PROPOSAL
DATED JUNE 18, 2019
Contract No. 19-020/SS

(Consisting of 145 pages)



Palm Beach County Board of County Commissioners and Fire Rescue

Florida Certified Public Expenditure Program for Emergency Medical Transportation (PEMT)

Copy

June 18, 2019

RFP#: 19-020/SS

Sandy Shea
Palm Beach County
Board of County Commissioners
Purchasing Department
50 South Military Trail, Suite 110
West Palm Beach, Florida 33415



148 State Street, Tenth Floor, Boston, Massachusetts 02109
Tel. (617) 426-2026, Fax. (617) 426-4632
www.publicconsultinggroup.com

Letter of Transmittal





Public Focus. Proven Results.™

June 18, 2019

Sandy Shea, Senior Buyer
Palm Beach County
Board of County Commissioners
Purchasing Department
50 South Military Trail, Suite 110
West Palm Beach, FL 33415

Dear Ms. Shea:

Public Consulting Group, Inc. (PCG) is pleased to present a response to Palm Beach County, *Florida Certified Public Expenditure Program for Emergency Medical Transportation (PEMT), RFP No.19-020/SS.*

PCG has developed a proven methodology to provide the most comprehensive set of consulting and cost reporting services for the PEMT program. Through our experience with the PEMT program, we have developed internal processes to accurately and efficiently complete and analyze the data included in the PEMT cost report. In addition, our strong and well-developed relationship with the Agency for Health Care Administration (AHCA) allows us to represent our client's interests and have a healthy dialogue regarding the current and future intricacies of the PEMT program in the State of Florida. Due to our prior experience, we are the most qualified team to provide the services outlined in the Request for Proposal (RFP).

PCG will perform all work as outlined in the RFP. As an overview of our response, we have called out some important highlights to reinforce why we are best positioned to partner with Palm Beach County.

We are Leaders in National EMS Revenue Reimbursement Programs

PCG currently works nationwide with multiple state Medicaid agencies and EMS providers, including Texas, Massachusetts, Oklahoma, Kansas, Washington, District of Columbia and Florida, to develop, implement and/or administer EMS revenue enhancement initiatives. Within the state of Florida, PCG has worked with over 45 providers since the program's inception in 2016, including Palm Beach County, as well as built a strong relationship with AHCA. Last year alone PCG submitted over \$27 million in reimbursement settlements for our Florida providers. All of our experience and knowledge with EMS revenue reimbursements has propelled us to become the leader nationally in this field.

We Have the Most Florida PEMT Program Experience

Since the inception of the FL PEMT program in 2016, we have worked with over 45 fire departments and ambulance services providers within the state to identify reimbursable costs and assemble cost reports. Our Florida experience allows us to better understand specific challenges faced by providers in meeting stringent state and federal program regulations.

Ms. Sandy Shea
June 18, 2019
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We have developed a close relationship with AHCA by serving as a liaison for our participating providers during implementation of the program, cost report submission and compliance reviews. In preparation for FY16 cost report submission, PCG organized and facilitated a PEMT summit for EMS providers to gain awareness and ask AHCA questions about the program. With extensive experience in raising programmatic issues and responding to compliance review inquiries, we will meet and exceed the County's need for a competent and reliable voice with the administering agency of the PEMT. PCG will work with AHCA on behalf of Palm Beach to ensure a successful experience and get expedited resolution when issues or questions arise.

Our Web-Based Cost Reporting Tool to Facilitate Compliance

PCG is the only vendor that uses a web-based cost reporting tool in addition to the hands-on analysis from a team of cost reporting experts. While serving as the hub for data collection, our proprietary system also implements real-time validation checks for quality assurance and accuracy. Before a cost report can be certified, the system requires a response or edit on any validation check that is triggered. Any significant fluctuations in data would require confirmation from the County. This additional measure of compliance is an important component in our plan to prepare the most conservative and highly compliant cost reports for Palm Beach County.

We Provide Unmatched Value-Added Services

Our cost report preparation and cost settlement support will allow Palm Beach County to generate maximum allowable revenue while mitigating audit risk. Through a full-service delivery model, we offer cost reporting expertise that optimizes revenue and reduces the administrative burden on EMS providers. We will provide full support to the County throughout AHCA's compliance review process, drafting letters and providing supporting documentation to meet AHCA's requirements and expedite settlement payments. Comprehensive reviews will be conducted of all cost settlement files, performing detailed analysis of billing reports to ensure that all allowable charges and payments are included in the calculation of the final settlement. One of the system's more beneficial data validation components is the ability to conduct year-to-year comparisons of cost report data (e.g., significant trends in billing and financial data).

Our Team Draws on Subject Matter Expertise

PCG is comprised of financial and programmatic subject matter experts, particularly with a focus on EMS reimbursement programs. The experienced professionals from our revenue enhancement team have worked with thousands of state and local governmental entities and have successfully recovered hundreds of millions of dollars for clients. We have extensive experience with Centers for Medicare and Medicaid Services (CMS) cost reporting requirements and provide clients with unmatched cost reporting services.

PCG will draw on a host of cost reporting experts from around the country and the County can rest assured that the project team for this engagement will be readily accessible. Your dedicated project team will maintain close contact with the County's officials throughout the life cycle of this important engagement.

Summary

Outlined in this proposal is the background, experience and qualifications of resources, as well as the approach to PEMT services that PCG will undertake to assist the County in realizing revenue as part of this opportunity.

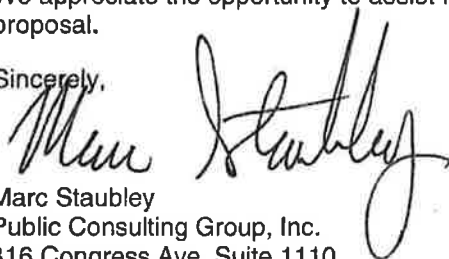
Ms. Sandy Shea
June 18, 2019
Page 3

The principal contact to answer questions or provide additional information for this proposal will be James Dachos and can be reached as follows:

James Dachos
Public Consulting Group, Inc.
999 18th St., Suite 1425
Denver, CO 80202
jdachos@pcgus.com
512-287-4675

We appreciate the opportunity to assist Palm Beach County again and look forward to your review of our proposal.

Sincerely,



Marc Stauble
Public Consulting Group, Inc.
816 Congress Ave, Suite 1110
Austin, TX 78701
mstauble@pcgus.com

June 18, 2019

Palm Beach County
Florida Certified Public Expenditure Program
for Emergency Medical Transportation (PEMT)
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1. Experience / Qualification / Background / References Information



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SECTION 3.1: Experience/Qualification/Background/References Information

3.1.1 Each proposer shall submit a detailed statement of their experience, qualifications, and background for providing PEMT reporting services to eligible PEMT entities within the State of Florida

PCG's Longstanding Relationship with Florida PEMT's Team

Public Consulting Group, Inc. (PCG) brings an unmatched familiarity with the Florida Public Emergency Medical Transportation (PEMT), an established relationship with Florida's Agency for Health Care Administration (AHCA), and the experience of being the national leader in Emergency Medical Service (EMS) revenue maximization projects.

We draw on each of these strengths to continuously deepen and update our experience with the Florida program, with cost reporting trends and with best practices nationally.

Our Experience with the Program is Evidenced Through our Successful Florida Engagements

We are the leader among vendors assisting Florida's EMS providers in program implementation and preparation of cost reports. Since the implementation of this program in 2016, with PCG supporting Florida's PEMT program, EMS providers working with us have realized more than \$62 million in additional revenues.

Having helped 48 Florida EMS providers realize more than \$62 million in revenue through our PEMT implementation and reporting services, PCG's experience and qualifications far exceed those required by the County .

We have worked with 48 Florida EMS providers to implement the PEMT program. In working with some of the state's largest fire departments, stand-alone EMS providers, along with smaller cities, and hospital and health districts, we have realized the unique challenges and requirements that providers face throughout program implementation. From our firsthand experience, we can develop a customized approach to meet each client's distinct needs.

We are Intimately Familiar with EMS Cost Reporting

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PCG has the most qualified subject matter experts (SMEs) in Medicaid cost reporting. Our staff have designed and built cost reporting programs for several state Medicaid agencies, and they manage the development and submission of hundreds of annual federal cost reports for public service providers. The project team working with Palm Beach County has prior experience working in Florida on the PEMT program and directly with the County in previous years.

Florida is Strengthened by PCG's Nationwide Medicaid Expertise

PCG has deep roots in PEMT and includes an established, nationwide consulting firm with 61 offices and a presence in all 50 states. PCG has experience working with various Medicaid provider settings, including hospitals, school districts, public health agencies, behavioral healthcare agencies and ambulance service providers.

The PCG team that will serve the County has many staff with healthcare regulatory expertise, proficiency in financial management, as well as strong technical and operational skills. We have successfully recovered hundreds of millions of dollars for our clients. PCG professionals are experts in OMB Supercircular (2 CFR Part 200) and Medicare/Medicaid principles of reimbursement and CMS cost reporting requirements.

Our Relationship with AHCA Keeps our Qualifications and Experience Current and Relevant

PCG has cultivated a relationship with the Florida Agency for Healthcare Administration (AHCA), the state agency overseeing PEMT, and the specific requirements and procedures of the program. This relationship is continuously strengthened through our work on behalf of our Florida provider clients.

Since program inception in October 2016, we have helped more than 48 Florida entities file for more than \$62 million in claims. In addition to managing the Fee-for-Service Certified Public Expenditure project, we are helping support the Florida Medicaid agency in the development of a Managed Care Organization (MCO) reimbursement process.

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PCG has been working with Florida Fire Chiefs Association (FFCA), AHCA, and the participating providers to include MCO transports in the PEMT reimbursement program. PCG has been working closely with the FFCA and the State Medicaid agency to achieve Centers for Medicaid and Medicare (CMS) approval for an MCO supplemental payment program. The County will need to prepare to participate in the program, and PCG can assist the County through initiation and operations of the MCO program.

PCG is Engaged Throughout the Entire Cost Reporting Process

By working with more than 30 Florida clients to file their reports in the inaugural round, we played an integral role to appropriately interpret Federal CMS regulations, translate our client's working data (as regulated by Florida statutes, chapter 401) into the AHCA template, and monitor updated guidance as it became available.

In addition to using our knowledge to the maximum benefit of the County, we will act as a liaison to AHCA throughout any ongoing program updates, cost report submission, and payment processes. Responses will be expeditiously drafted to address questions that arise during AHCA desk reviews, and we will work with AHCA to accelerate supplemental payments to the County.

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3.1.2 Each proposer should submit a minimum of three (3) references demonstrating the successful provision of PEMT reporting services to PEMT agencies within the State of Florida within the past (3) year(s).

Each reference should include the following:

- a. Name of client company, contact names, addresses, email address, telephone/fax numbers, dollar amount of contracts and dates of service.*
- b. Scope of Work, types of services performed and number of full-time staff provided*

Reference 1

Orange County Fire and Rescue Reference	
Agency	Orange County Fire and Rescue Department
Project	Orange County Florida EMS Continuing Public Expenditure Program
Contact	Alex Morales 6590 Amory Ct Winter Park, FL 32792 (407) 836-9015 Alex.Morales@ocfl.net
Dollar Amount of Contract	The current dollar amount of the contract is based off a contingency fee of 9% of the incremental revenues generated through the Emergency Medical Services CPE cost reporting process.
Date of Service	June 2016 to present day.
Types of Services Performed	The types of services that Public Consulting Group has performed have involved cost report compilation, data analysis based on provider reported data, legislative support, and ongoing audit and compliance support.
Number of Full Time Employees	We currently have three full time employees working on this project.

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Scope of Work

- Drafting application materials and responding to requests for additional information necessary for the provider to gain approval to participate in the Ambulance Supplemental Payment Programs.
- Preparing a fiscal impact study and presenting results to city/department/state stakeholders to demonstrate benefits of a Continuing Public Expenditure ("CPE") Program, Medicaid Managed Care supplemental payment, and uninsured CPE (if applicable) program to the provider.
- Identifying eligible costs and developing appropriate cost allocation methodologies to report only allowable costs for providing emergency medical services to Medicaid and, as applicable, uninsured populations.
- Preparing the annual Medicaid cost report for EMS on behalf of provider.
- Conducting analysis of the provider's financial and billing data to prepare and submit annual cost reports, the mechanism for providers to receive additional revenue under Ambulance Supplemental Payment Programs.
- Providing comprehensive desk review support, including but not limited to conducting reviews of all cost settlement files, performing detailed analysis of billing reports generated by Medicaid agencies to ensure that all allowable charges and payments are encompassed in the calculation of the final settlement, and drafting letters and providing supporting documentation to meet Medicaid requirements and expedite settlement.
- Performing relevant analysis to determine a viable Medicaid managed care supplemental payment methodology.
- Executing Medicaid managed care supplemental payment calculations in adherence with the approved methodology.
- Determining enhanced supplemental payments realized by provider, as necessary.
- Conducting comparative analysis to identify significant trends in billing and financial data.
- Providing charge master review to ensure that the provider is optimizing charges to drive revenue generation.
- Meeting with the Florida Agency for Health Care Administration (AHCA) and County to further develop the supplemental payments program for both Medicaid managed care and uninsured patient transports.

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Reference 2

City of Sunrise Fire and Rescue Reference	
Agency	City of Sunrise Fire and Rescue Department
Project	City of Sunrise Florida CPE Public Emergency Medical Transport Program
Contact	Christopher Shannon 10440 W Oakland Park Blvd Sunrise, FL 33351 (954) 746-3412 CShannon@sunrisefl.gov
Dollar Amount of Contract	The current dollar amount of the contract is based off a contingency fee of 9% of the incremental revenues generated through the Emergency Medical Services CPE cost reporting process.
Date of Service	October 2016 to present day.
Types of Services Performed	The types of services that Public Consulting Group has performed have involved cost report compilation, data analysis based on provider reported data, legislative support, and ongoing audit and compliance support.
Number of Full Time Employees	We currently have three full time employees working on this project.

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Scope of Work

- Drafting application materials and responding to requests for additional information necessary for the provider to gain approval to participate in the Public Emergency Medical Transport Programs.
- Preparing a fiscal impact study and presenting results to department/state stakeholders to demonstrate benefits of a Certified Public Expenditures ("CPE") Program and the proposed Medicaid Managed Care Transport Revenue Program.
- Identifying eligible costs and developing appropriate cost allocation methodologies to report only allowable costs for providing emergency medical services to Medicaid and, as applicable, uninsured populations.
- Preparing the annual Medicaid cost report for Public Emergency Medical Transport Program on behalf of provider.
- Conducting analysis of the provider's financial and billing data to prepare and submit annual cost reports, the mechanism for providers to receive additional revenue under Public Emergency Medical Transport Programs.
- Providing comprehensive desk review support, including but not limited to conducting reviews of all cost settlement files, performing detailed analysis of billing reports generated by Medicaid agencies to ensure that all allowable charges and payments are encompassed in the calculation of the final settlement, and drafting letters and providing supporting documentation to meet Medicaid requirements and expedite settlement.
- Performing relevant analysis to determine a viable Medicaid Managed Care Transport Revenue supplemental payment methodology.
- Executing Medicaid Managed Care Transport Revenue supplemental payment calculations in adherence with the approved methodology.
- Determining enhanced supplemental payments realized by provider, as necessary.
- Conducting comparative analysis to identify significant trends in billing and financial data.
- Providing charge master review to ensure that the provider is optimizing charges to drive revenue generation.
- Meeting with the Florida Agency for Health Care Administration (AHCA) and Client to further develop the supplemental payments program for both Medicaid Managed Care Transport Revenue.
- At the request of the Client: Respond to, and represent Client on any AHCA or CMS audit, review or communication regarding any Public Emergency Medical Transport Program cost report prepared and delivered to AHCA on behalf of the Client.

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Reference 3

City of Plantation Fire Rescue References	
Agency	City of Plantation Fire Rescue Department
Project	City of Plantation Florida EMS Continuing Public Expenditure Program
Contact	Joel Gordon 400 NW 73 rd Avenue Plantation, FL 33317 (954) 797-2150 jgordon@psd.plantation.org
Dollar Amount of Contract	The current dollar amount of the contract is based off a contingency fee of 15% of the incremental revenues generated through the Emergency Medical Services CPE cost reporting process.
Date of Service	February 2017 until present day.
Types of Services Performed	The types of services that Public Consulting Group has performed have involved cost report compilation, data analysis based on provider reported data, legislative support, and ongoing audit and compliance support.
Number of Full Time Employees	We currently have three full time employees working on this project.

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Scope of Work

- Drafting application materials and responding to requests for additional information necessary for the provider to gain approval to participate in the Ambulance Supplemental Payment Programs.
- Preparing a fiscal impact study and presenting results to city/department/state stakeholders to demonstrate benefits of a Continuing Public Expenditure ("CPE") Program, Medicaid Managed Care supplemental payment, and uninsured CPE (if applicable) program to the provider.
- Identifying eligible costs and developing appropriate cost allocation methodologies to report only allowable costs for providing emergency medical services to Medicaid and, as applicable, uninsured populations.
- Preparing the annual Medicaid cost report for EMS on behalf of provider.
- Conducting analysis of the provider's financial and billing data to prepare and submit annual cost reports, the mechanism for providers to receive additional revenue under Ambulance Supplemental Payment Programs.
- Providing comprehensive desk review support, including but not limited to conducting reviews of all cost settlement files, performing detailed analysis of billing reports generated by Medicaid agencies to ensure that all allowable charges and payments are encompassed in the calculation of the final settlement, and drafting letters and providing supporting documentation to meet Medicaid requirements and expedite settlement.
- Performing relevant analysis to determine a viable Medicaid managed care supplemental payment methodology.
- Executing Medicaid managed care supplemental payment calculations in adherence with the approved methodology.
- Determining enhanced supplemental payments realized by provider, as necessary.
- Conducting comparative analysis to identify significant trends in billing and financial data.
- Providing charge master review to ensure that the provider is optimizing charges to drive revenue generation.
- Meeting with the Florida Agency for Health Care Administration (AHCA) and County to further develop the supplemental payments program for both Medicaid managed care and uninsured patient transports.

2. Project Approach / Understanding Information



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SECTION 3.2: Project Approach/Understanding Information

The proposer shall provide a detailed narrative description of its approach and methodology for implementing the PEMT program in the State of Florida and all the rules, regulations and requirements associated with the program including, but not limited to, the following:

3.2.1 Overview of the project tasks to be performed

3.2.2 County resources which will be required to conduct the study

3.2.3 Timeline for performing the required services from start to completion

3.2.1 Overview of the Project Tasks to be Performed

PCG Methodology

We have a complete understanding of the requirements outlined in the request for proposal. Our approach to this work is described below. This approach is based not only on our successful implementation with other PEMT projects, but also on our process improvement analysis of our past PEMT work.

Our methodology is deliberate, focused on coordination and communication, and designed to make the process as seamless as possible.

Phase 1: Project Kickoff and Implementation

In this preliminary phase, PCG will work with the County to establish the County contacts that will be involved in the cost reporting process. Once the contacts are identified, we will schedule a project kickoff meeting with the appropriate individuals to discuss project expectations and specific roles and responsibilities. We will also work with the County to form a communication plan to establish protocols and timeframe for future status meetings based on the County's preferences.

Lastly, we will provide a data request to the County to begin the process of completing the cost report. The items request will include, but not be limited to:

- Provider-specific identifier numbers;
- Computer Aided Dispatch (CAD) Data;
- Capital Usage;

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- Expenditures for the provider;
- Employee data;
- Indirect Cost Rate Proposal (if applicable);
- Provider revenue received;
- Depreciation detail; and
- Billing data.

The purpose of collecting these data is to determine the allowable costs that exceed other Medicaid revenue the eligible PEMT entity receives for providing EMT services to Medicaid recipients. These data will be used to provide the content for the Medicaid cost report.

Phase 2: Cost Report Preparation

This phase will focus on the preparation of the annual cost report as well as any necessary supporting documentation to allow the County to receive supplemental payments. During this phase, we document processes and identify strengths, weaknesses and mitigating controls, proactively offering recommendations for strengthening compliance, especially in relation to Chapter 401 of the Florida Statutes. We will leverage our knowledge of state and federal Medicaid billing and reimbursement requirements to make recommendations to the County as the team learns about your data. Additionally, our staff constantly reviews regulations and legislation at both the state and federal levels to ensure its claiming practices are current. Our legal and regulatory staff reviews the Office of Inspector General (OIG), CMS, and other audits throughout the nation, some of which result in policy modifications. We will review if any of these reforms could impact the County and make suggestions to enhance procedures, thus proactively addressing the concerns outlined in other audits.

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The cost report preparation phase of the process involves managing the PEMT pre-cost report submittal process for the County. This includes:

- Collecting provider information securely via electronic submission;
- Uploading data into our web-based cost reporting tool;
- Reviewing all submitted data to determine eligible costs for reimbursement under the PEMT program; and
- Gaining County sign off during pre-determined status meetings per the communication plan established in the kickoff meeting.

These items are further outlined below:

Collect Provider Information

The first step of this process is collecting provider information per the data request discussed in the kickoff meeting. The transmission, collection and storage of this data in an electronic format has increased the focus and importance of creating appropriate protection and controls for data that is sensitive and/or protected. As a hosted solution provider, we acknowledge and accept that it is incumbent on every service provider to enable proper protection and control for the management and safe-keeping of our data, and particularly for the data that we are entrusted to store on behalf of our clients.

PCG will take necessary steps to:

- Assure appropriate protections and controls are developed and followed;
- Apply appropriate standards; and
- Comply with pertinent regulations governing the access to protected data such as the Health Insurance Portability and Accountability Act of 1996 (HIPAA) and the Health Information Technology for Economic and Clinical Health (HITECH) Act.

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We recognize that having a robust security program is critical in minimizing the impact of threats inherent in today's computing environments. We are committed to maintaining a healthy process of periodic audit and review of our program to assure that we are accomplishing our and the County's goals and objectives in protecting sensitive data, and to assure that the plan evolves to address an ever-changing environment and threat landscape over time.

Once the requested data are uploaded, we will identify the need for additional data and communicate with the County to ensure a timely completion of the Medicaid cost report. When all required data are submitted by the County, we will provide the County a data summary for approval at a pre-determined status meeting.

We are the only vendor using a web-based cost reporting tool and a team of cost reporting experts to analyze and validate data in real time.

Review Provider Information

Our web-based cost reporting tool is an invaluable resource in performing data validation in real-time, as data are collected. Immediately upon entry, our team will be able to identify variances and discuss their acceptance with the County. We can change the allowable variance limits to be aligned with updated guidance from

AHCA or County preferences. The web-based tool also allows the team to give the County feedback on how their expenses compare to other providers for benchmarking purposes. The paragraphs below describe this process and further benefits of using this tool.

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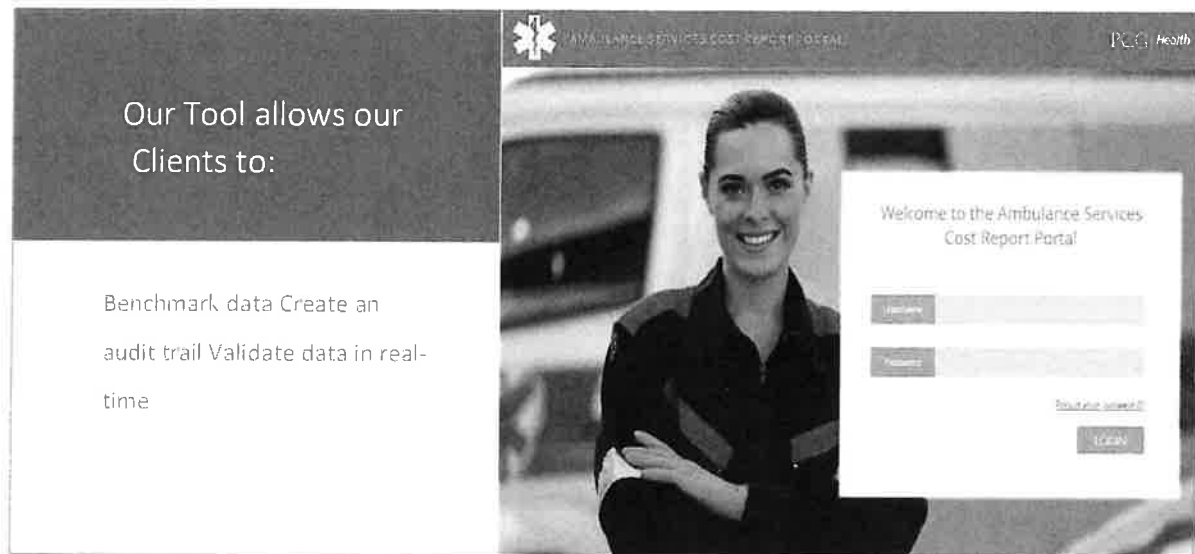


Figure 3.2.1: PCG's Web-Based Cost Reporting Tool.

Once all data are received from the County, we will input the data into our online tool. As mentioned above, our proprietary system will perform real-time validation checks for quality assurance and accuracy. No other vendor in the country utilizes a web-based reporting tool to compile, review, and audit all data components included in the cost report prior to cost report submission. An automated compliance process is essential to ensure the accuracy of all reported financial information. The information collected from this system will be used to satisfy the reporting requirements for all components of the PEMT program.

PCG will communicate with the County throughout the data review process with status updates and will clarify any questions regarding the data during status meetings. The cost reporting work will focus on compliance and audit risk minimization, ensuring that all included costs meet OMB SuperCircular (2 CFR Part 200) requirements and are sufficiently accounted for in auditable financials. After the data

are reviewed, we will provide the County with a decision summary for sign off before beginning cost report preparation. During this phase, we will draw on our access to and history with other Florida providers, as

Additionally, our use of a single reporting tool will enable the County to access reports from the universe of data stored in the multifunctional system.

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well as our established relationship with AHCA, to provide guidance on necessary determinations such as allowable and shared costs.

Our tool combined with our book of Florida clients allows us to provide the County with blinded benchmark data. The County may have an interest in seeing how their cost per transport compares to departments of similar size or with a comparable call volume. In addition, PCG already has multiple years of Palm Beach County's data, allowing us to provide year over year trend analysis and immediate verification of any variances.

With a user-friendly interface, data input and cost settlement calculations are streamlined. We implement year-to-year comparisons of billing and expenditures data and identify any areas in which significant changes occur. Because all data are collected in this system, an audit trail is created as the cost report is completed. In addition to the data trail created in the system, the system captures and stores:

- Supporting documentation (including a crosswalk to external files);
- A crosswalk through allowable cost determination; and
- Notes for any variances identified.

Because this is created as the cost report is completed, questions from AHCA or an audit request will not be a cause for concern. We will have the information ready to respond to additional requests without requiring surplus information from the County. PCG looks forward to using the web-based tool, as well as the vast cost report experience mentioned above, to assist the County in the successful completion of the Medicaid Cost Report.

Phase 3: Cost Report Submission and Desk Review

We accept the full administrative burden of cost report preparation and will ensure that County staff is closely involved in the cost report review process before submission to AHCA. We will work towards

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establishing protocols and processes that the County can easily replicate in generating the information that will ultimately result in the transfer of funds from AHCA.

Prepare Cost Report Submission Package

We will complete all ten (10) schedules outlined in the Emergency Medicaid Transportation Integrated Disclosure and Medicaid Cost Report in compliance with the format provided by AHCA. This includes using the web-based tool described above to complete the required schedule. We will demonstrate the web-based tool to the County at their request and provide a preliminary cost report with anticipated settlement results.

Review Cost Report to Identify and Address Audit Risk

We will review the cost report and identify all outstanding potential audit risks with the County. We will suggest potential remedies to reduce audit risk and update the cost report accordingly as needed. During this stage, we will anticipate any possible question of the costs reported by finalizing notes addressing potential questions or clarifications on the cost report. In addition, we will provide the County with supporting documentation linking the reported data to the documentation delivered during the data collection process.

Submit Completed Cost Report Package to AHCA

We will supply the County with a cost report submission package that includes the completed cost report, supporting documentation of financials, and any additional documentation requested by AHCA. In addition, we will provide the County with an in-depth final report review before submission. This ensures all stakeholders and the individual certifying the report sign off on the cost report before submission. After the report is approved by the County, we will provide instructions for submission.

Address Feedback of AHCA Review of Cost Report

AHCA's questions and findings will be addressed during the desk review process. This includes drafting responses, providing supporting documentation and conducting comprehensive billing reconciliations should there be questions regarding the billing data. Leveraging a close working relationship with ACHA, we will be

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able to assist the County in swiftly resolving any issues that may arise during ACHA's review of the cost report. We will also be responsible for providing supporting documentation, drafting responses, and undertaking financial accountability during a potential federal audit. We build and maintain a strong collection of supporting files that is well-organized and readily accessible in the event of an audit.

We will work closely with the County to help maintain the highest levels of compliance and program integrity while maximizing the County's revenue to the greatest extent possible. Ongoing in-depth assessment will be performed, and we will work with County staff to provide status updates and written reports for internal stakeholders.

Phase 4: Ongoing Support

We will continue to provide ongoing support to the County after the completion of the cost report and subsequent reviews. These ongoing tasks include:

- Continuing to provide policy updates from AHCA and Centers for Medicaid and Medicare Services (CMS) regarding any updates or changes to the program;
- Communicating any updates from AHCA relating the date of anticipated reimbursement from the PEMT program; and
- Providing audit support in the event of an audit by the state, CMS, or the Office of Inspector General (OIG).

We will also provide the County with additional services aimed at increasing ambulance service revenues. In addition, we can provide charge master review services to ensure that the department is optimizing charges to drive revenue generation. We understand the political complexities associated with increasing charges and provide the necessary support and analysis to present to stakeholders.

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3.2.2 County Resources Needed to Conduct the Study

The primary utilization of county resources throughout this project will be centered on gathering the required data items needed to complete the ACHA PEMT cost report. If awarded this contract, our first course of action will be to establish a point of contact with Palm Beach County. This individual will be responsible for handling the day-to-day correspondence between PCG and Palm Beach County in addition to making sure required data related deliverables are met on schedule.

We expect that, as in previous cost report cycles, the fiscal manager at Palm Beach County will be the point person for data gathering. Since the requested data items for the cost report have not materially changed since the program's inception, the turnaround for data should be manageable for the county.

Once the data items have been uploaded onto PCG's proprietary web-based cost reporting tool, our project team will begin reviewing the information provided. During this cost report preparation process, we expect to schedule check-in calls with the Palm Beach County Fire Rescue fiscal manager and finance director on as needed basis to ensure that data categorizations are made correctly.

After validating all of Palm Beach County Fire Rescue's data, PCG will input this information into the Emergency Medicaid Transportation Integrated Disclosure and Medicaid Cost Report. To close out the cost reporting cycle, we will schedule an in-person close out meeting with Palm Beach County stakeholders a few weeks before the November deadline to review the annual submission and point out any outliers.

3.2.3 Timeline for Performing the Required Services

The Florida PEMT Cost Reporting process is cyclical in nature. *Figure 3.2.3* below outlines the four overarching milestones of each cost report cycle over the project's three-year span.

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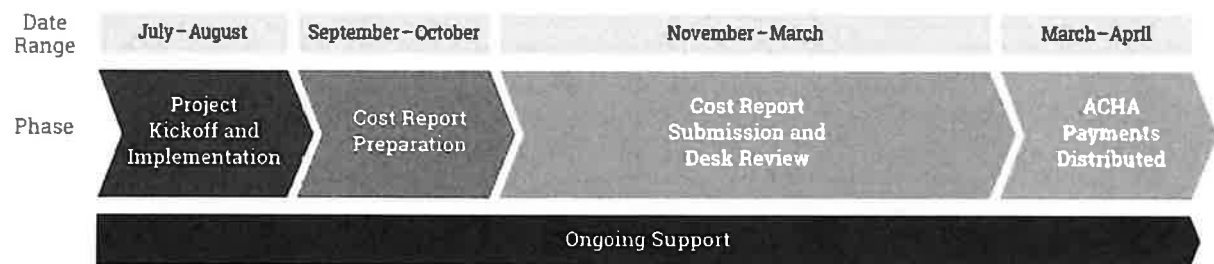


Figure 3.2.3: Proposed Project Timeline

Project Kickoff and Implementation

After the conclusion of the Florida fiscal year, PCG will reach out to Palm Beach County Fire Rescue to determine who the county contacts will be for the cost reporting process. Then an in-person project kickoff meeting will be scheduled to outline project expectations, specific roles, and responsibilities. For the first year of this contract, this process will occur at the end of August; however, in year two and three of this project, the expectation is that the kickoff could occur between July and August.

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Cost Report Preparation

The expectation is that each year the county provides the requested PEMT data by early September. Once PCG is in receipt of these data, we will review and validate all the information from Palm Beach County. After all the data have been quality controlled and we have signed off from the county, PCG will fill out the ACHA cost report template. This period of the cost reporting process will last until the end of November.

Cost Report Submission and Desk Review

PCG will submit the completed cost report to ACHA by November 30th of that year. At this point, ACHA will conduct their desk review of the submitted report. PCG will respond to any of ACHA's questions about the county's submission. This desk review process typically lasts until the early spring of the following year.

ACHA Payments Distributed

PEMT cost settlement payments have traditionally been distributed to participating providers by April. PCG will assist Palm Beach County with the completion of their Certified Public Expenditure form which is required to receive payment.

Ongoing Support

Throughout the lifetime of this contract, PCG will monitor Florida-specific and national legislation and trends as they relate to PEMT programs. Furthermore, PCG will assist Palm Beach County in any interaction required by ACHA during the cost reporting process itself and for any future requests related to a completed cost report.

3. Key Personnel and Operations Information



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SECTION 3.3: Key Personnel and Operations Information

3.3.1 An Organizational Chart identifying the structure of firm.

Company Overview

Public Consulting Group, Inc. (PCG) is a government management and operations consulting firm headquartered at 148 State Street, in Boston, Massachusetts. Established in 1986, PCG has been serving primarily public-sector clients nationally and globally for 33 years. The firm has extensive experience in all 50 states, clients in six Canadian provinces, and a growing practice in the European Union. Currently, PCG has domestic contracts across five practice areas in all 50 states. Please see *Figure 3.3.1.a* for a geographical representation of all the states in which PCG does business. Today, with more than 2,000 professionals in over 50 offices around the U.S., Canada, England, and Poland, our firm is committed to providing proven solutions and outstanding customer service to our clients.

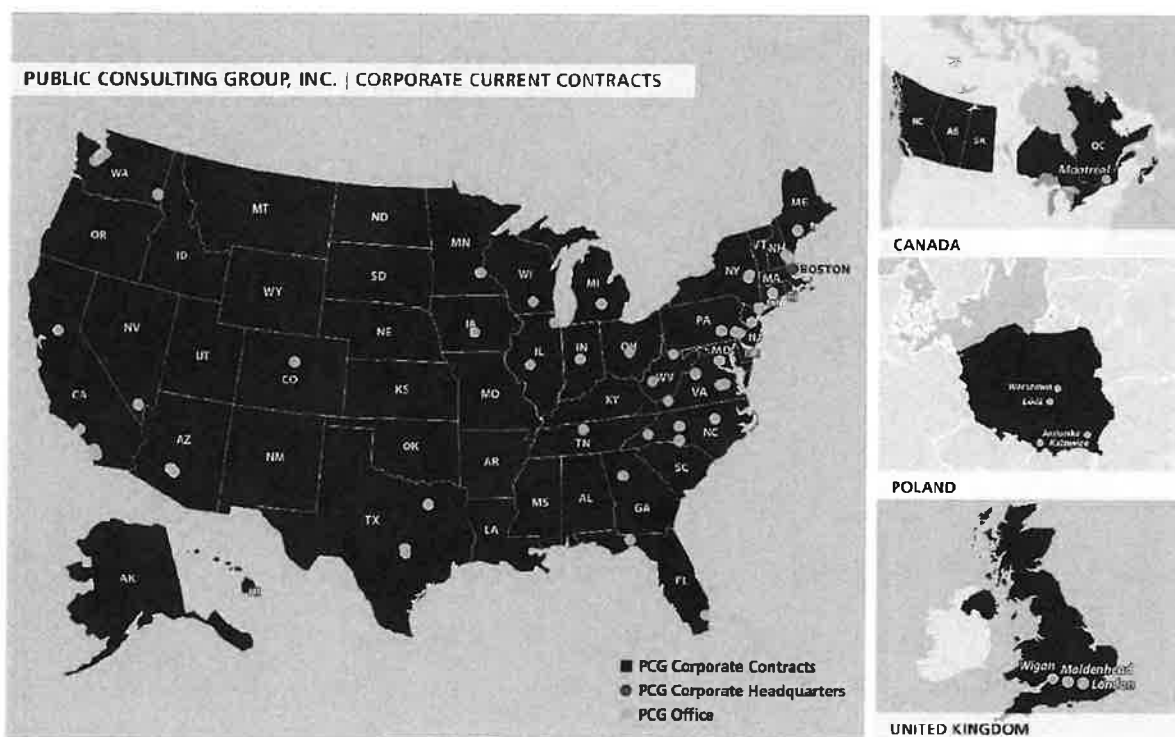


Figure 3.3.1.a

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PCG Health helps state and municipal health agencies to respond optimally to reform initiatives, restructure service delivery systems to best respond to regulatory change, maximize program revenue, and achieve regulatory compliance. The practice area uses industry best practices to help organizations deliver quality services with constrained resources, offering expertise in strategy and finance, revenue cycle management, and payer support services. PCG Health is a recognized leader in health care reform and health benefits exchange consulting, a leading provider of revenue enhancement, rate setting, and cost settlement services, and a leading provider of health care expense management services.

Company Organizational Chart

Please see *Figure 3.3.1.b* below for PCG's organizational structure.

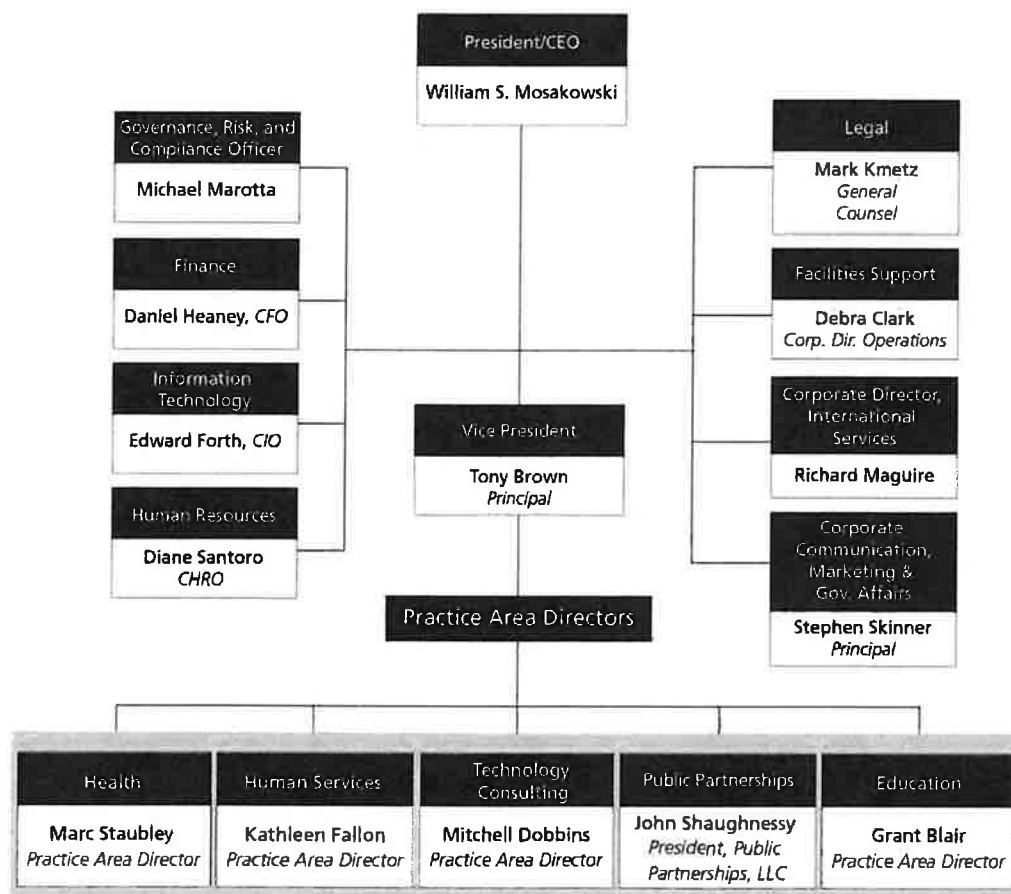


Figure 3.3.1.b

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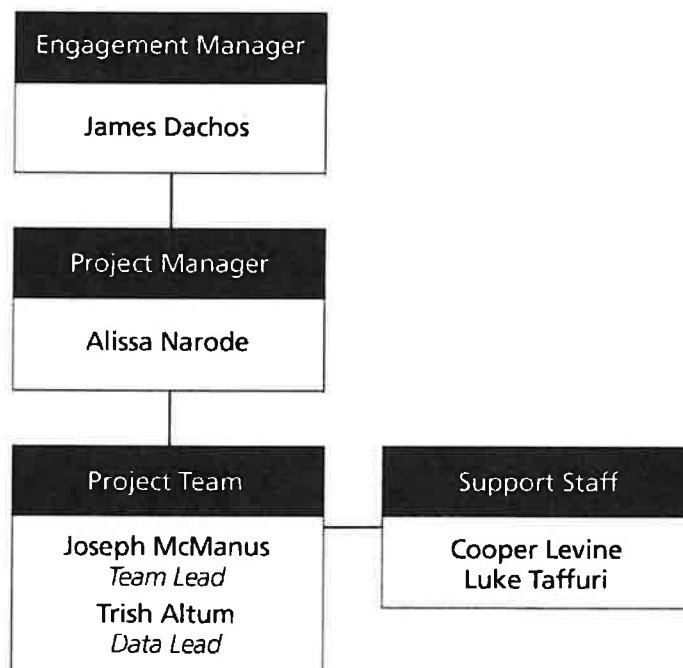
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3.3.2 A list of key personnel assigned to the project; along with complete resume detailing their experience, education, expertise, qualifications and knowledge of the project.

PCG's Team of Experts

Public Consulting Group, Inc. (PCG)'s PEMT team includes a qualified and experienced staff of subject matter experts. All members of the PCG team have direct experience with EMS Medicaid reimbursement generally and the Florida PEMT program specifically. No other vendor offers a more knowledgeable team with as much cost reporting and Medicaid experience. We will bring these resources to the full benefit of the Palm Beach County PEMT cost reporting services.

Mr. Joseph McManus and Mr. Luke Taffuri, who worked closely on the Palm Beach County PEMT cost report last year, bring an unparalleled familiarity with both the data and the particulars of Palm Beach County operations. Below is our team organization chart, as well as all resumes with our team member's relevant experience, education, expertise, qualifications and knowledge of the PEMT program.



Staff Resumes

In the following pages, we have provided detailed staff resumes for all key staff identified in our project organizational chart.

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JAMES DACHOS**ASSOCIATE MANAGER AT PUBLIC CONSULTING GROUP, INC.**

James Dachos, an Associate Manager at PCG, will be serving as the Engagement Manager on this project. Mr. Dachos currently serves as the program manager for EMS Cost Recovery and Compliance initiatives for five states including Texas, Florida, Washington, Colorado, and Oklahoma. As the program manager, Mr. Dachos is directly responsible for the development, design, implementation, cost reporting, and ongoing administration of EMS reimbursement programs. He currently oversees ambulance supplemental payment services for over 50 clients across the state of Texas, more than 40 ambulance providers in Florida, and over 60 providers in the state of WA. Mr. Dachos also oversees the project team dedicated to providing statewide EMS consulting, cost collection, and auditing service on behalf of the state of Colorado.

Mr. Dachos has worked closely with state Medicaid departments in the design, development, and gain federal approval for cost-based EMS and school-based services (SBS) programs. He has worked with CMS on behalf of numerous states responding to requests for information pertaining to the State Plan Amendment and other related program components. He has also led comprehensive SBS and Local Health Jurisdiction (LHJ) assessments on behalf of state health departments.

Mr. Dachos is responsible for the annual cost reporting process for over 1,000 school districts across the states of Wisconsin, Kansas, Arizona, Colorado, Georgia, and North Carolina, including the collection and desk review of all submitted cost reports and the analysis of district actual costs. He also has led training efforts for school district staff on cost reporting procedures and PCG's web-based cost reporting and Medicaid reconciliation system.

RELEVANT PROJECT EXPERIENCE

Miami-Dade Fire Rescue, Orange County Fire Rescue Department, Hillsborough County Fire Rescue, Tampa Fire Rescue, Palm Beach County Fire Rescue (among approximately 45 active clients), State of Florida

Ground Emergency Medical Transport Program (May 2016 - Present): Program Manager

Mr. Dachos: Contracted with 45 departments across the state of Florida to administer consulting services around program design, implementation, cost reporting, and compliance for the Ground Emergency Medical Transportation (GEMT) program. Mr. Dachos leads a team of 20 staff to facilitate the compilation of the annual cost report and provide audit support. Mr. Dachos and his team developed a web-based cost reporting solution to facilitate cost reporting analysis and help ensure compliance.

Houston Fire Department, Dallas Fire-Rescue Department, MedStar (Tarrant County), Montgomery County Hospital District, Galveston County Health District, and Garland Fire Department (among approximately 50 active clients), State of Texas

Ambulance Supplemental Payment Program (August 2012 - Present): Program Manager

Mr. Dachos: Contracted by multiple providers throughout the state of Texas to provide consulting services to design, gain approval for, and implement the Ambulance Supplemental Payment Program (ASPP). Manage the preparation of annual cost reports and provide comprehensive support throughout the State's desk reviews. PCG prepared and submitted the Federal Fiscal Year 2011 through 2016 cost reports for PCG's providers, which has generated significant revenue for the programs.

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State of Washington – Approximately 60 public EMS providers

Ground Emergency Medical Transport Program (May 2016 - Present): Program Manager

Mr. Dachos: Contracted with 60 departments across the state of Washington to administer consulting services around program design, implementation, cost reporting, and compliance for the Ground Emergency Medical Transportation (GEMT) program.

Oklahoma Ambulance Association (OKAMA), State of Oklahoma

EMS Cost Recovery Program (March 2014 - Present): Program Manager

Mr. Dachos: Contracted with OKAMA to establish the most appropriate and effective EMS Cost Recovery Program for the Oklahoma EMS provider community. Responsible for designing, gaining state and federal approval, designing, and administering the program for all eligible participating EMS departments across the state of OK.

Colorado Department of Health Care Policy and Financing, State of Colorado

EMS Supplemental Reimbursement Initiative (December 2016 – Present): Program Manager

Mr. Dachos: Contracted to design cost-based reimbursement program for public ambulance providers across the state of Colorado. Gained federal approval and currently in the process of implementing program on behalf of HCPF. Developed web-based cost report portal with pre-payment audit controls.

School Health Services: School Based Cost Reporting and Cost Settlement (October 2010 – Present): Project Manager

Mr. Dachos: Serves as program manager responsible for client management, execution of contract deliverables, subject matter expertise, and the supervision of the processing of school-based cost reports under Medicaid State Plan. Enforces program compliance and revenue maximization. Executes annual audits of school districts to ensure program compliance. Overseas training efforts for school districts on cost reporting and cost settlement procedures.

Arizona Health Care Cost Containment System, State of Arizona

School Based Health Services: Claiming Program Design and Implementation (October 2010 – Present): Project Manager

Mr. Dachos: Assisted the state in designing and implementing a cost-based reimbursement methodology for the school-based health services program. Developed the SPA document outlining the new methodology and all accompanying documents including the cost report and cost reporting guide. Prepared responses to CMS' Requests for Additional Information pertaining to the SPA and other related documents. Conducted financial trainings to assist the LEAs in completing the annual cost report. Serves as project manager.

Department of Community Health, State of Georgia

Children's Intervention School Services (October 2010 – Present): Project Manager

Mr. Dachos: Oversees team dedicated to Medicaid state-wide cost reporting and cost settlement operations. Serves as project manager responsible for client management, execution of contract deliverables, subject matter expertise, and the supervision of the processing of school-based cost reports under Medicaid State Plans. Assisted the state in developing and executing audit plan for quarterly Local Education Agency monitoring. Enforces program compliance and revenue maximization. Overseas training efforts for 145 school districts on cost reporting procedures for web-based Medicaid cost reporting and claiming system.

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Kansas Department of Health and Environment, State of Kansas

School Based Services Cost Reporting / Reconciliation Initiative (October 2010 – Present): Project Manager

Mr. Dachos: Oversees team dedicated to Medicaid state-wide cost reporting and cost settlement operations. Serves as project manager responsible for client management, execution of contract deliverables, subject matter expertise, and the supervision of the processing of school-based cost reports under Medicaid State Plans. Enforces program compliance and revenue maximization. Developed and executed audit plan for annual school district monitoring. Oversees training efforts for school district staff on cost reporting procedures for web-based Medicaid cost reporting and claiming system.

Department of Health Services, State of Wisconsin

School Based Services Cost Reporting / Reconciliation Initiative (October 2010 – Present): Project Manager

Mr. Dachos: Prepared responses to CMS' requests pertaining to School Based Services program methodology approval. Oversees team dedicated to Medicaid state-wide cost reporting and cost settlement operations. Serves as project manager responsible for client management, execution of contract deliverables, subject matter expertise, and the supervision of the processing of school-based cost reports under Medicaid State Plan. Enforces program compliance and revenue maximization. Developed and executed audit plan for annual school district monitoring. Oversees training efforts for over 400 school districts on cost reporting procedures for web-based Medicaid cost reporting and claiming system.

Department of Social Services, State of Missouri

School Based Services Cost Reporting Initiative (December 2015 – Present): Project Manager

Mr. Dachos: Project lead responsible for identifying how the State of Missouri can maximize school-based Medicaid funding streams, while maintaining the utmost level of compliance. Team is contracted to review Missouri's current school district transportation reimbursement methodology and providing recommendations on how Missouri could maximize federal reimbursement. Additionally, is reviewing school-based clinic models around the country as an approach to maximize federal funding streams.

Health Care Authority, State of Washington

Financial Audit of Local Health Jurisdiction Medicaid Administrative Claiming (September 2013 – March 2014): Project Manager

Mr. Dachos: Conducted a multi-faceted analysis of the Medicaid Administrative Claiming (MAC) program for the State's Local Health Jurisdictions (LHJs). The audit focused on five key review areas: MAC invoice, Certified Public Expenditures, funding offset, indirect cost rate, and Federally Qualified Health Center encounter rate. Analysis and recommendations were derived from a comprehensive data analysis, on-site interviews with LHJ staff, and an examination of pertinent federal and state regulations. Findings and recommendations pertaining to each of the key review areas were presented in the final report.

PROFESSIONAL BACKGROUND

Public Consulting Group, Boston, MA

December 2006 - Present

Watson Wyatt Worldwide, Newton, MA

September, 2004 – May 2006

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EDUCATION

Clark University, *Worcester, MA*
Master of Business Administration, 2011

Bates College, *Lewiston, MA*
Bachelor's Degree, Sociology, 2004

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ALISSA NARODE**SENIOR CONSULTANT AT PUBLIC CONSULTING GROUP, INC.**

Alissa Narode is a Senior Consultant based in the Albany, New York office and will serve as the Project Manager on this engagement. Since joining PCG, Ms. Narode has supported and led several key initiatives. Ms. Narode is the Project Manager of the Florida Public Emergency Medical Transportation Program and previous team lead on the Washington Ground Emergency Medical Transportation programs where she works with multiple EMS providers in completing Medicaid cost reports. For the State of Illinois, Ms. Narode has conducted independent rate studies on Community Care Programs. For the New York State Department of Health School Supportive Health Services Program, Ms. Narode serves as the project manager and assists in reviewing completed Medicaid cost reports to identify possible reporting errors and works closely with Local Education Agencies (LEAs) to ensure that finalized reports are completed accurately and in compliance with all reporting requirements. On behalf of the Wisconsin Department of Health Services, Ms. Narode works together with county-based health service providers to ensure the accuracy and completeness of annual Medicaid cost reports, including conducting trainings and completing comprehensive desk reviews on completed cost reports. In addition, Ms. Narode served as the project manager for the Wisconsin Federally Qualified Health Center (FQHC) Prospective Payment System (PPS) rate setting project. Ms. Narode joined PCG with broad policy and healthcare experience including more than three years with the New York State Assembly Ways and Means Committee where she served as the Principal Health Budget Analyst. In her role with the New York State Assembly, Ms. Narode acquired extensive knowledge of the state budgeting process, health and public policy, working with data sets and completing research.

RELEVANT PROJECT EXPERIENCE

Collier County EMS BOCC, Fort Lauderdale Fire Rescue, Hallandale Beach Fire Rescue, Hollywood Fire Rescue, North Lauderdale Fire Rescue, Osceola County EMS, Pompano Beach Fire Rescue, and Polk County EMS, State of Florida

FL EMS Public Emergency Medical Transportation (PEMT) Program (January 2017 – Present): Team Lead and Project Support

Project: Prepare Medicaid cost reports on behalf of eight governmental EMS providers. Obtain data from the facilities to properly analyze charges, revenue, and expenditures. Complete a thorough review of all expenditures to ensure that all allowable costs were captured and reported in the cost reports. Provide comprehensive audit support to providers.

Ms. Narode: Reviews completed reports for accuracy and reasonability to determine Medicaid allowable costs. Facilitates ongoing support between the EMS providers and the State of Florida's Agency for Health Care Administration (ACHA).

Benton County Fire Protection District #2, Benton County Fire Protection District #4, Grant County First District #8, Kittitas Valley Fire Rescue, State of Washington

WA EMS Ground Emergency Medical Transportation (GEMT) Program (February 2018 – June 2018): Team Lead and Project Support

Project: Prepare Medicaid cost reports on behalf of four governmental EMS providers. Obtain data from the facilities to properly analyze charges, revenue, and expenditures. Complete a thorough review of all expenditures to ensure that all allowable costs were captured and reported in the cost reports. Provide comprehensive audit support to providers.

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Ms. Narode: Reviews completed reports for accuracy and reasonability to determine Medicaid allowable costs. Facilitates ongoing support between the EMS providers and the Washington State Health Care Authority (HCA).

Department on Aging, State of Illinois

Rate Study for the Community Care Program (January 2018 – Present): Team Lead

Project: Conducting independent rate studies on four Community Care Programs as part of complying with the renewal of their Medicaid Home and Community-Based Services (HCBS) waiver program including Emergency Home Response Services (EHRS), Adult Day, Adult Day Transportation, and In-Home Care Services.

Ms. Narode: Lead team in reviewing how In-Home Care and EHRS services are currently administered, determined if the current rates are adequate, efficient, cost effective, and allow for services to be delivered by an array of providers. In addition, Ms. Narode compared current rates to other state's rates and to rates paid by other public or private payors for services and provided recommendations to change current reimbursement rates as appropriate.

Department of Health, State of New York

School Supportive Health Services Program (SSHSP) (May 2015 – Present): Project Manager

Project: Implemented a cost-based reimbursement methodology for the school-based health services program known as SSHSP. Conducted financial trainings to assist the Local Education Agencies (LEAs) in completing an annual cost report. Provided support to school districts and counties in the completion of the fiscal year 2014 and 2015 Medicaid cost reports to identify the Medicaid allowable and non-allowable costs for school-based health services.

Ms. Narode: Reviews completed reports for accuracy and reasonability. Provides support to LEAs throughout the preparation and review of cost reports. Conducts in person and WebEx trainings to LEAs on how to complete cost reports.

Department of Health Services, State of Wisconsin

Wisconsin Medicaid Cost Reporting (WIMCR) (May 2015 – Present): WIMCR Support

Project: Collaborated with Wisconsin DHS to implement a WIMCR reporting methodology which consolidates twelve Medicaid reimbursable programs into a single web based financial report. Supported county-based providers in cost report completion within a web-based cost reporting tool. Drafted State Plan Amendment (SPA) language and supported the state in obtaining CMS program approval.

Ms. Narode: Developed guidance documents for counties to aid in the completion of WIMCR reports. Provided support to DHS in ongoing State Plan Amendment (SPA) discussions with the federal Centers for Medicare and Medicaid Services (CMS). Works closely with county providers to assist in annual Medicaid cost report completion, including conducting in person trainings.

Department of Health, State of New York

1115 Medicaid Waiver Compliance (January 2016 – Present): Project Support

Project: Assist the Department of Health in calculating final Medicaid payments under the 1115 Waiver to ensure that programs saved the federal government Medicaid dollars under the waiver program. Obtain data from the Department to calculate final payments. Provide support to the Department during CMS discussions.

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Department of Health Services, State of Wisconsin

Federally Qualified Health Center (FQHC) Prospective Payment System (PPS) Rate Setting (October 2015 – July 2017): Project Manager

Project: Public Consulting Group (PCG) has been charged with transitioning the FQHC reasonable cost reimbursement system (alternative payment methodology) to a prospective payment system (PPS) reimbursement methodology for non-tribal FQHCs. To date, PCG has developed rates for non-tribal FQHCs and developed scope change policy. Additionally, PCG determined which individual PPS rate reimbursement policy considerations would be the best fit for the Department and presented recommendations to FQHC stakeholders. Lastly, PCG also analyzed multiple years of claims data to determine shifts in services and intensity and developed data profiles of each FQHC with future, current and historical cost information.

Ms. Narode: Completed site visits of all non-tribal FQHCs in Wisconsin to discuss their organization, address their concerns and review compiled data. Conducted and presented extensive research relating to policy options, national best practices and state and federal requirements. Provided policy recommendations to the Department of Health Services and worked collaboratively to establish a policy direction. Created an enhanced cost report for FQHCs to complete to establish new PPS rates. Reviewed cost reports and completed desk reviews for accuracy, completeness and to mitigate audit risk.

Department of Health Care Policy and Financing, State of Colorado

Pay for Performance Application Review (July 2016 – Present): Project Analysis and Support

Project: PCG was contracted to review, evaluate and validate Pay-For-Performance (P4P) applications and supporting documentation submitted by Colorado nursing facilities to determine whether each facility is eligible for additional reimbursement. The P4P application provides evidence of the facility's performance in establishing measures designed to improve quality of life and quality of care for residents and measures designed to improve facility management.

Ms. Narode: Reviews completed reports for accuracy and reasonability. Completed on-site visits of nursing facilities. Assisted in making changes and improvements to the P4P application and process for future years.

Department of Health and Human Services, State of Michigan

Lakeshore Regional Entity (LRE) Program Audit (September 2015 – November 2015): Project Reporting, Analysis and Support

Project: Partnered with Beacon Health Options to conduct a comprehensive review of the Lakeshore Regional Entity Prepaid Inpatient Health Plan (LRE PIHP), with a focus on managed care function review, risk management strategy review, and review of conflict of interest policies. The audit was completed over an eight-week period from Friday, September 11, 2015 to Friday, November 6, 2015.

Ms. Narode: Participated in meetings with a variety of stakeholders including LRE staff, board members, providers and patients. Drafted four bi-weekly status reports to familiarize the MDHHS Project Manager with the activities performed. Drafted several components of the final report including the conflict of interest subsection.

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Department of Health, State of New York

Capital Restructuring Financing Program (CRFP) (June 2015 – September 2015): Application Review Team Lead

Project: Under the CRFP program, healthcare providers will be awarded up to \$1.2 billion over a seven-year period to support capital projects that increase access to health services. The grant program is run in coordination with the Delivery System Reform Incentives Payment Program (DSRIP).

Ms. Narode: Ms. Narode served as an application review team lead for the Capital Restructuring Financing Program (CRFP). In this role, Ms. Narode lead a team of Department of Health staff in reviewing CRFP funding applications; coordinated project timelines to ensure that all reviews are completed within the required timeframe; completed additional reviews of CRFP applications and compared completed application reviews for all team members to identify any discrepancies. Additionally, Ms. Narode lead team meetings to resolve inconsistencies in reviewer scores and develops summary reports for each reviewed CRFP application.

PROFESSIONAL BACKGROUND

Public Consulting Group, Albany, NY

May 2015 – Present

New York State Assembly, Albany, NY

January 2012 – May 2015

EDUCATION

State University of New York at Binghamton, Binghamton, NY

Master of Public Administration, Health Policy Concentration, 2010

State University of New York at Cortland, Cortland, NY

Bachelor of Science, Athletic Training, 2006

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JOSEPH McMANUS**CONSULTANT AT PUBLIC CONSULTING GROUP, INC.**

Joseph McManus is a Consultant based in the Albany, New York office and will serve as the Team Lead on this engagement. Since joining PCG, Mr. McManus has supported several key initiatives. Mr. McManus is a team lead on the Florida Public Emergency Medical Transportation Program where he works with multiple EMS providers in completing Medicaid cost reports. For the State of Illinois, Mr. McManus has conducted independent rate studies on Community Care Programs. On behalf of the Wisconsin Department of Health Services, Mr. McManus works together with county-based health service providers to ensure the accuracy and completeness of annual Medicaid cost reports. In addition, Mr. McManus provided support on the Wisconsin Federally Qualified Health Center (FQHC) Prospective Payment System (PPS) rate setting project. For the New York State Department of Health School Supportive Health Services Program, Mr. McManus reviews completed Medicaid cost reports to identify possible reporting errors and works closely with Local Education Agencies (LEAs) to ensure that finalized reports are completed accurately and in compliance with all reporting requirements. Mr. McManus joined PCG with broad policy and grant experience including two years with the Division of Homeland Security and Emergency Services (DHSES) where he served as Criminal Justice Program Representative. In his role with DHSES, Mr. McManus acquired experience with federal grants program management. Mr. McManus also spent nearly two years with the New York State Assembly Ways and Means Committee where he served as a Public Protection Budget Analyst. In his role with the New York State Assembly, Mr. McManus acquired extensive knowledge of the state budgeting process, public policy, working with data sets and completing research.

RELEVANT PROJECT EXPERIENCE

Broward Sheriffs Fire Rescue, Coral Springs Fire Department, Hamilton County, City of Hialeah Fire Department, Palm Beach County Fire Rescue, Sunrise Fire Rescue, City of Tamarac, City of West Palm Beach, State of Florida

Public Emergency Medical Transportation (PEMT) Program (March 2017 – Present): Team Lead and Data Support

Project: Prepare Medicaid cost reports on behalf of seven governmental EMS providers. Obtain data from the facilities to properly analyze charges, revenue, and expenditures. Complete a thorough review of all expenditures to ensure that all allowable costs were captured and reported in the cost reports. Provide comprehensive audit support to providers

Mr. McManus: Reviews completed reports for accuracy and reasonability to determine Medicaid allowable costs. Facilitates ongoing support between the EMS providers and the State of Florida's Agency for Health Care Administration (ACHA).

Cowlitz County Fire District #5, Grays Harbor Fire District #2, City of Hoquiam, Klickitat County Emergency Services District #1, Lewis County Fire District #2, Pacific County Fire District #1, Skamania, State of Washington

WA EMS Ground Emergency Medical Transportation (GEMT) Program (February 2018 – Present): Team Lead and Project Support

Project: Prepare Medicaid cost reports on behalf of four governmental EMS providers. Obtain data from the facilities to properly analyze charges, revenue, and expenditures. Complete a thorough review of all expenditures to ensure that all allowable costs were captured and reported in the cost reports. Provide comprehensive audit support to providers.

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Mr. McManus: Reviews completed reports for accuracy and reasonability to determine Medicaid allowable costs. Facilitates ongoing support between the EMS providers and the Washington State Health Care Authority (HCA).

Department on Aging, State of Illinois

Rate Study for the Community Care Program (January 2018 – Present): Project Support

Project: Conducting independent rate studies on four Community Care Programs as part of complying with the renewal of their Medicaid Home and Community-Based Services (HCBS) waiver program including Emergency Home Response Services (EHRS), Adult Day, Adult Day Transportation, and In-Home Care Services.

Mr. McManus: Supported team in reviewing how EHRS services are currently administered, determined if the current rates are adequate, efficient, cost effective, and allow for services to be delivered by an array of providers. In addition, Mr. McManus compared current rates to other state's rates and to rates paid by other public or private payors for services and provided recommendations to change current reimbursement rates as appropriate.

Department of Health Services, State of Wisconsin

Wisconsin Medicaid Cost Reporting (WIMCR) (March 2017 – Present): Team Lead

Project: Collaborated with Wisconsin DHS to implement a WIMCR reporting methodology which consolidates twelve Medicaid reimbursable programs into a single web based financial report. Supported county-based providers in cost report completion within a web-based cost reporting tool. Drafted State Plan Amendment (SPA) language and supported the state in obtaining CMS program approval.

Mr. McManus: Developed guidance documents for counties to aid in the completion of WIMCR reports. Worked closely with county providers to assist in annual Medicaid cost report completion, including conducting in person trainings.

Department of Health, State of New York

School Supportive Health Services Program (SSHSP) (March 2017 – Present): SSHSP Support

Project: Implemented a cost-based reimbursement methodology for the school-based health services program known as SSHSP. Conducted financial trainings to assist the Local Education Agencies (LEAs) in completing an annual cost report. Provided support to school districts and counties in the completion of the fiscal year 2016 and 2017 Medicaid cost reports to identify the Medicaid allowable and non-allowable costs for school-based health services.

Mr. McManus: Reviews completed reports for accuracy and reasonability. Provides support to LEAs throughout the preparation and review of cost reports. Conducts in trainings for LEAs on how to complete cost reports.

Department of Health Services, State of Wisconsin

Federally Qualified Health Center (FQHC) Prospective Payment System (PPS) Rate Setting (March 2017 – July 2017): FQHC Support

Project: Public Consulting Group (PCG) has been charged with transitioning the FQHC reasonable cost reimbursement system (alternative payment methodology) to a prospective payment system (PPS) reimbursement methodology for non-tribal FQHCs. To date, PCG has developed rates for non-tribal FQHCs and developed scope change policy. Additionally, PCG determined which individual PPS rate reimbursement policy considerations would be the best fit for the Department and presented recommendations to FQHC stakeholders. Lastly, PCG also analyzed multiple years of claims data to

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determine shifts in services and intensity and developed data profiles of each FQHC with future, current and historical cost information.

Mr. McManus: Assisted in research for PCG's proposed Scope Change process for FQHCs moving forward.

PROFESSIONAL BACKGROUND

Public Consulting Group, Albany, NY

March 2017 – Present

NYS Division of Homeland Security and Emergency Services, Albany, NY August 2014 – March 2017

New York State Assembly, Albany, NY

September 2011 – August 2014

EDUCATION

State University of New York at Albany, Albany, NY

Master of Criminal Justice, 2011

State University of New York at Geneseo, Geneseo, NY

Bachelor of Arts, Political Science, 2007

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TRICIA ALTUM**LEAD BUSINESS OPERATIONS ANALYST AT PUBLIC CONSULTING GROUP, INC.**

Ms. Altum will serve as the Data Lead on this engagement. In her career, Ms. Altum has developed and refined processes, visualizations, models and tools for calculations central to projects across the Health practice area. In addition to her work on specific calculations, she has supported business operations on the project or product line level by implementing file management, QC and documentation standards and developing and training project teams on templates and tools for data transformation, reporting and QC.

Recently, Ms. Altum stood up and now leads the Data Management and Operations Team (DMOT) at PCG. The purpose of the DMOT is to provide operational support tasks and data management under a centralized team of data professionals for a broad portfolio of projects. Currently the DMOT supports cost reporting activities in the emergency medical services and school-based health services product lines for ten states.

She also has extensive experience in projects dealing with Medicaid upper payment limits (especially for physician services and ambulance services), behavioral health rate setting, DSH calculations and Medicaid and Medicare hospital cost reporting, and fiscal impact of rate or methodology changes for a variety of Medicaid and other state-funded programs. She has championed and evangelized the use of data visualization tools for internal analyses and client reporting.

RELEVANT PROJECT EXPERIENCE**Multiple Clients in the States of Texas, Florida, Washington, Oregon, Missouri and Oklahoma****EMS Cost Reporting** (December 2016 to Present): Lead Operations Analyst

Projects: Worked with local fire and EMS providers and state agencies in completing cost reports to determine supplemental payments up to the cost of providing ambulance services. Contracted with individual EMS providers to assist in completing the cost report

Ms. Altum: Leads a team of operations support staff who process and categorize provider data into approved state templates, generate both Excel and Tableau cost reports, communicate with consulting staff and track cost report completion. Created and continues to develop tools used in these operations, including centralized processing of billing data, Tableau visualizations of cost report data and automated categorization of data. Worked with development staff to create centralized SQL database of EMS cost reporting data. Created and delivered trainings for team members and clients on program specifics, tools and cost report completion.

Additional States: Worked with the Massachusetts EMS team to develop Tableau visualizations for statewide cost reporting data.

Multiple Clients in the States of Kansas, Wisconsin, Arizona, Georgia and Colorado**School Based Services Cost Reporting** (August 2016 to Present): Lead Operations Analyst

Projects: Assisted local school districts in multiple states in completing cost reports to determine supplemental payments up to the cost of providing services. Provided and maintained a website for cost reporting submissions and provided desk review, technical support and training, and reporting services to the states and to local districts.

Ms. Altum: Leads a team of operations support staff who field provider communications, perform desk and monitoring reviews, and generate cost settlement documents for annual cost reports. Worked to bring together Education and Health Practice Area development teams to set up a direct connection to cost reporting data. Developed and supported Tableau-based visualizations for internal analyses and client reporting.

Additional States: Worked with North Carolina SBS Staff to develop automate tools for completion and validation of cost reports.

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Department of Assistive and Rehabilitative Services, State of Texas

Comprehensive Rehabilitation Services (CRS) Program Redesign (April 2014 – June 2016): Operations Analyst

Project: Directed an effort to assist the agency in redesigning and implementing service arrays for the traumatic brain injury and spinal cord injury programs including the development and implementation of a rate setting methodology and contracting approach.

Ms. Altum: Carried out an initial utilization review applying a graphical analysis of utilization patterns to help develop expectations for a new tiered rate system. Created and demonstrated a model for adjusting current rates by provider type using Bureau of Labor statistics data and Relative Value Units. Prepared a report on the feasibility of Utilization Review mechanisms for the DARS program, including an initial Utilization Review

Department of Health Services, State of Arkansas

Rate Setting Effort (September 13 – August 2014): Operations Analyst

Project: Working as a subcontractor to HSAG, assisted the AR DHS in consolidating 4 mental health programs with disparate fee schedules into a single unified fee structure based on a survey of peer states, including financial and impact modelling and modeling various state-specific adjustments.

Ms. Altum: Review, coordinated and consolidated fee schedules; Developed financial impact and rate setting models, including state specific adjustments; Wrote the report and delivered recommendations, including visual data analysis presentations using Tableau.

Department of Mental Health, District of Columbia

Rate Analysis Survey (February 2012 – February 2013): Operations Analyst

Project: Conducted a cost survey, performed in-depth analysis, reported all findings, and made rate-setting suggestions for DC DMH.

Ms. Altum: Served as point of contact for survey respondents. Performed data analysis and modeling of rates based on survey results.

Department of Health Services, State of Wisconsin

Department of Medical Assistance, State of North Carolina

Physician Upper Payment Limit (December 2012 – Present): Operations Analyst/Senior Operations Analyst

Projects: Administered revenue maximization to the upper payment limit for physician practice plans. Performed Average Commercial Rate calculations, processed quarterly supplemental payments and annual reconciliations, and provided audit support.

Ms. Altum: Researched and contributed to the development of new calculation methodologies to maximize revenues and improve accuracy and defensibility. Contributed to the development of new databases incorporating improved methodologies. Performed annual ACR calculations, quarterly calculation and annual reconciliations. Developed QC processes and report formats. Updated documentation and file management.

PROFESSIONAL BACKGROUND

Program of Academic Exchange, Port Chester, NY

August 2009 – August 2010

EDUCATION

Middlebury College, Middlebury, VT

Bachelor of Arts in Chinese Literature and Language, 2005

CERTIFICATIONS / PUBLICATIONS / SPECIAL SKILLS

- Microsoft Office Suite (Word, Access, Excel, PowerPoint, Outlook)
- Tableau Visual Analytics

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LUKE TAFFURI**BUSINESS ANALYST AT PUBLIC CONSULTING GROUP, INC.**

Luke Taffuri, a Business Analyst in our Austin, Texas office, is engaged in numerous projects throughout the country that support EMS providers in revenue maximization, cost reporting, and analytics. Mr. Taffuri supports providers through multiple states including Texas, Florida, and Washington in the cost report compilation and data analysis. Mr. Taffuri will serve as Support Staff on this engagement.

RELEVANT PROJECT EXPERIENCE**Florida EMS Providers, State of Florida**

Florida EMS PEMT Program (July 2017 – Present): Cost Report Compilation and Data Analysis

Project: Work with fire departments and ambulance providers to design, gain approval for, and implement the Public Emergency Medical Transportation (PEMT) Program, a federally approved program that provides additional reimbursement for governmental providers that serve Medicaid and Uninsured patients.

Mr. Taffuri: Manage client interactions and data collection. Prepare the annual cost reports, data analysis, and provide comprehensive support throughout the State's desk reviews.

Texas EMS Providers, State of Texas

Texas EMS ASPP Program (October 2017 – Present): Cost Report Compilation and Data Analysis

Project: Work with fire departments and ambulance providers to design, gain approval for, and implement the Ambulance Supplemental Payment Program (ASPP), a federally approved program that provides additional reimbursement for governmental providers that serve Medicaid and Uninsured patients.

Mr. Taffuri: Compile detailed documents to conduct data analysis and generate intuitive visualizations. Manage the preparation of annual cost reports and provide comprehensive support throughout the State's desk reviews.

Washington EMS Providers, State of Washington

Washington EMS Supplemental Payment Program (January 2018 – Present): Cost Report Compilation and Data Analysis

Project: Work with fire departments and ambulance providers to design, gain approval for, and implement the EMS Supplemental Payment Program, a federally approved program that provides additional reimbursement for governmental providers that serve Medicaid and Uninsured patients.

Mr. Taffuri: Manage client interactions and data collection. Prepare the annual cost reports, data analysis, and provide comprehensive support throughout the State's desk reviews.

PROFESSIONAL BACKGROUND

Public Consulting Group, Austin, TX

July 2017 – Present

EDUCATION

University of San Diego, San Diego, CA

Bachelor of Accountancy, Bachelor of Finance, 2017

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COOPER LEVINE
BUSINESS ANALYST AT PUBLIC CONSULTING GROUP, INC.

Cooper Levine is a Business Analyst based in the Albany, New York office and will serve as Support Staff on this engagement. Since joining PCG, Mr. Levine has supported several key initiatives. Mr. Levine serves as a team lead and data support analyst on the Florida Public Emergency Medical Transportation Program project where he works with various data from clients and ensures all data is reported accurately to each client's cost report. For the New York State Department of Health School Supportive Health Services Program, Mr. Levine reviews completed Medicaid cost reports to identify possible reporting errors and works closely with Local Education Agencies (LEAs) to ensure that finalized reports are completed accurately and in compliance with all reporting requirements. For the State of Illinois, Mr. Levine has conducted independent rate studies on Community Care Programs for Home and Community-Based Services (HCBS) services. On behalf of the Wisconsin Department of Health Services, Mr. Levine works with county-based health service providers to ensure the accuracy and completeness of annual Medicaid cost reports. For the New York State Department of Financial Services, Mr. Levine processed Medical Indemnity Fund (MIF) claims and performed outreach to providers to ensure funds were accurately disbursed. Mr. Levine joined PCG after acquiring his bachelor's degree in Health Care Management from Ithaca College. In addition, Mr. Levine worked as a DSRIP program intern at SUNY Upstate Medical University where he acquired Medicaid specific data entry and analysis experience.

RELEVANT PROJECT EXPERIENCE

City of Oakland Park Fire Rescue Department, Key West Fire Department and Riviera Beach Fire Rescue Department, State of Florida

FL EMS Public Emergency Medical Transportation (PEMT) Program (July 2017 – Present): Team Lead and Project Support

Project: Prepare Medicaid cost reports on behalf of three governmental EMS providers. Obtain data from the facilities to properly analyze charges, revenue, and expenditures. Complete a thorough review of all expenditures to ensure that all allowable costs were captured and reported in the cost reports. Provide comprehensive audit support to providers.

Mr. Levine: Reviews completed reports for accuracy and reasonability to determine Medicaid allowable costs. Facilitates ongoing support between the EMS providers and the State of Florida's Agency for Health Care Administration (ACHA).

Department of Health, State of New York

School Supportive Health Services Program (SSHSP) (July 2017 – Present): SSHSP Support

Project: Implemented a cost-based reimbursement methodology for the school-based health services program known as SSHSP. Conducted financial trainings to assist the Local Education Agencies (LEAs) in completing an annual cost report. Provided support to school districts and counties in the completion of the fiscal year 2016-17 Medicaid cost report to identify the Medicaid allowable and non-allowable costs for school-based health services.

Mr. Levine: Reviews completed reports for accuracy and reasonability. Provides support to LEAs throughout the preparation and review of cost reports. Conducts WebEx trainings to LEAs on how to complete cost reports.

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Department on Aging, State of Illinois

Rate Study for the Community Care Program (January 2018 – Present): Project Support

Project: Conducting independent rate studies on four Community Care Programs as part of complying with the renewal of their Medicaid Home and Community-Based Services (HCBS) waiver program including Emergency Home Response Services (EHRS), Adult Day, Adult Day Transportation, and In-Home Care Services.

Mr. Levine: Supported team in reviewing how In-Home and EHRS services are currently administered, determined if the current rates are adequate, efficient, cost effective, and allow for services to be delivered by an array of providers. In addition, Mr. Levine compared current rates to other state's rates and to rates paid by other public or private payors for services and provided recommendations to change current reimbursement rates as appropriate.

Department of Health Services, State of Wisconsin

Wisconsin Medicaid Cost Reporting (WIMCR) (July 2017 – Present): WIMCR Support

Project: Collaborated with Wisconsin DHS to implement a WIMCR reporting methodology which consolidates twelve Medicaid reimbursable programs into a single web based financial report. Supported county-based providers in cost report completion within a web-based cost reporting tool. Drafted State Plan Amendment (SPA) language and supported the state in obtaining CMS program approval.

Mr. Levine: Assisted in the development in guidance documents for counties to aid in the completion of WIMCR reports. Worked closely with county providers to assist in annual Medicaid cost report completion.

Department of Health Care Policy and Financing, State of Colorado

Pay for Performance Application Review (March 2018 – Present): Project Analysis and Support

Project: PCG was contracted to review, evaluate and validate Pay-For-Performance (P4P) applications and supporting documentation submitted by Colorado nursing facilities to determine whether each facility is eligible for additional reimbursement. The P4P application provides evidence of the facility's performance in establishing measures designed to improve quality of life and quality of care for residents and measures designed to improve facility management.

Mr. Levine: Reviews completed reports for accuracy and reasonability. Assisted in making changes and improvements to the P4P application and process for future years.

Benton County Fire Protection District #2, Benton County Fire Protection District #4, City of Lynnwood Fire Department, Grant County First District #8, Kittitas Valley Fire Rescue, Snohomish County Fire District #7 and South Snohomish County Fire & Rescue, State of Washington

WA EMS Ground Emergency Medical Transportation (GEMT) Program (February 2018 – August 2018): Project Support

Project: Prepare Medicaid cost reports on behalf of seven governmental EMS providers. Obtain data from the facilities to properly analyze charges, revenue, and expenditures. Complete a thorough review of all expenditures to ensure that all allowable costs were captured and reported in the cost reports. Provide comprehensive audit support to providers.

Mr. Levine: Reviewed completed reports for accuracy and reasonability to determine Medicaid allowable costs. Facilitated ongoing support between the EMS providers and the Washington State Health Care Authority (HCA).

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Department of Financial Services, State of New York

The New York State Medical Indemnity Fund (MIF) (November 2017 – January 2018)

Project: Oversee the MIF enrollment process and provide technical and case management support to enrollees and families. Processes claims on behalf of provider participating in the NY MIF, additionally serving as the Third-Party Administrator for the MIF.

Mr. Levine: Supported the MIF claims processing efforts. Reviewed submitted claims for accuracy and completeness and processed claims that met specific criteria. Performed outreach calls to MIF providers requesting supporting documentation required to process claims and disburse funding.

PROFESSIONAL BACKGROUND

Public Consulting Group, Albany, NY

July 2017 – Present

EDUCATION

Ithaca College, Ithaca, NY

Bachelor of Science, Health Care Management, 2017

June 18, 2019

Palm Beach County
Florida Certified Public Expenditure Program
for Emergency Medical Transportation (PEMT)
RFP #19-020/SS

3.3.3 A description of the role of each staff member who will be responsible for handling and monitoring the Contract.

James Dachos, Associate Manager

Mr. Dachos has worked with EMS and Medicaid reimbursement for 13 years. He worked in Florida with the PEMT program as Program Manager since the start of the program in 2016. Within Florida he manages 48 contracts with departments across Florida to consult on program design, implementation, cost reporting, and compliance for PEMT. Other EMS reimbursement related work includes Texas Health and Human Services Commission, where he worked to develop the very first EMS supplemental reimbursement program in the country, and oversees cost reporting operation for over 45 EMS providers in the state; the Oklahoman Ambulance Association (OKAMA), EMS Cost Recovery Program, where he designed and administered the most appropriate, effective EMS Cost Recovery Program for providers across the state. In addition, he manages our cost recovery work in Washington, which spans over 65 clients, and oversaw their successful implementation of the program in 2018. For this project Mr. Dachos will serve as the Engagement Manager overseeing the PEMT program in Palm Beach County.

Alissa Narode, Senior Consultant

Ms. Narode has worked with EMS and Medicaid reimbursement for over four years. She has worked in Florida on the PEMT program since 2017. She has worked as a Team Lead where she prepared the Medicaid cost report on the behalf of numerous providers. Ms. Narode is now transitioning to the role of Project Manager for Florida EMS where she will manage the development, design, implementation, cost reporting, and ongoing administration of the PEMT program in Florida. Ms. Narode will be the Project Manager for Palm Beach County's PEMT program, utilizing her prior experience working with AHCA and the PEMT program to maximize Palm Beach County's reimbursement opportunity.

Joe McManus, Consultant

Mr. McManus has worked with EMS and Medicaid reimbursement for over two years. He has worked in Florida as a Team Lead since 2017. Mr. McManus works with multiple providers, including Palm Beach

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County last year, to prepare the annual cost reports, performs data analysis, and provide comprehensive support throughout the State's desk reviews. Mr. McManus will serve as the Team Lead on this engagement, he will utilize his prior experience with completing PEMT cost reports, to compile data and complete the cost report for Palm Beach County.

Trish Altum, Lead Business Operations Analyst

Ms. Altum has worked with Medicaid and EMS reimbursement for over seven years. Currently, she, develops and supports Tableau-based visualization for internal analysis and cost reporting for Texas, Florida, Massachusetts EMS Cost Reporting. As well delivers training to staff in using Tableau-based analytic tools and developing ad hoc visualizations. In addition, she works with individual EMS providers to assist in the completion of cost reports, supports team members through data processing/file transformation, project management, planning, organization, and general data analysis. Ms. Altum will serve as the Data Lead on this project. Providing Palm Beach County with year over year analyses and state-wide data comparisons.

Luke Taffuri, Business Analyst

Mr. Taffuri has worked with EMS reimbursement and the PEMT program for two years. He works in Florida with fire departments and ambulance providers to assist in the preparation of the annual cost reports, perform data analysis, and provide comprehensive support throughout the State's desk reviews. Mr. Taffuri will utilize his prior experience working on the PEMT Program and serve as Support Staff to assist the Team Lead to compile data and complete the cost report for Palm Beach County.

Cooper Levine, Business Analyst

Mr. Levine has worked with EMS reimbursement and the PEMT program for two years. He works in Florida with fire departments and ambulance providers to assist in the preparation of the annual cost reports, perform data analysis, and provide comprehensive support throughout the State's desk reviews. Mr. Levine

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will utilize his prior experience working on the PEMT Program to serve as Support Staff to assist the Team Lead to compile data and complete the cost report for Palm Beach County.

3.3.4 Identification of projects of similar nature in which each staff member has been involved.

Proposed Project Team's EMS Experience

The proposed project team has unmatched knowledge and understanding of the FL PEMT Program. Each member included on this engagement has multiple years of experience working with FL EMS providers. PCG's focus on EMS reimbursement programs spans beyond the State of Florida, with project team members having experience in Oklahoma, Texas, and Washington. Our project team will provide Palm Beach County the highest quality cost report preparation and cost settlement support services possible.

Please see *Figure 3.3.4* below for a list of the proposed project team's EMS cost reporting experience in Florida and other states.




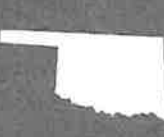
EMS Cost Reporting Experience				
				
	Florida	Washington	Texas	Oklahoma
James Dachos	✓	✓	✓	✓
Alissa Narode	✓	✓		
Joseph McManus	✓	✓		
Trish Altum	✓	✓	✓	✓
Luke Taffuri	✓	✓	✓	
Cooper Levine	✓	✓		

Figure 3.3.4: Every member of PCG's project team has Florida EMS cost reporting experience.

4. Business Location / Local Preference



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SECTION 3.4: Business Location/Local Preference

3.4 Proposer shall submit at the time of proposal submission the attached "Certification of Business Location" (Appendix D) (the "Certification") together with a valid Business Tax Receipt issued by the Palm Beach County Tax Collector, unless the proposer is exempt from the Business Tax Receipt requirement by law, which will be used to verify that the proposer had a permanent place of business prior to the issuance of this Notice of Solicitation/Request for Proposal.

Public Consulting Group, Inc. (PCG) acknowledges this section as a requirement of the RFP. PCG will not submit a completed Appendix D as our firm does not meet the requirements set forth in the "Certification of Business Location" form.

5. Commercial Non-Discrimination



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SECTION 3.5: Commercial Non-Discrimination

3.5 As a condition of submitting a proposal to the County, the proposer agrees to comply with the County's Commercial Non-discrimination Policy as described in Resolution 2017-1770 as amended.

Public Consulting Group, Inc. (PCG) has indicated our agreement to Palm Beach County's Non-Discrimination Policy by checking the box provided on the Price Proposal Information-Appendix A of our response.

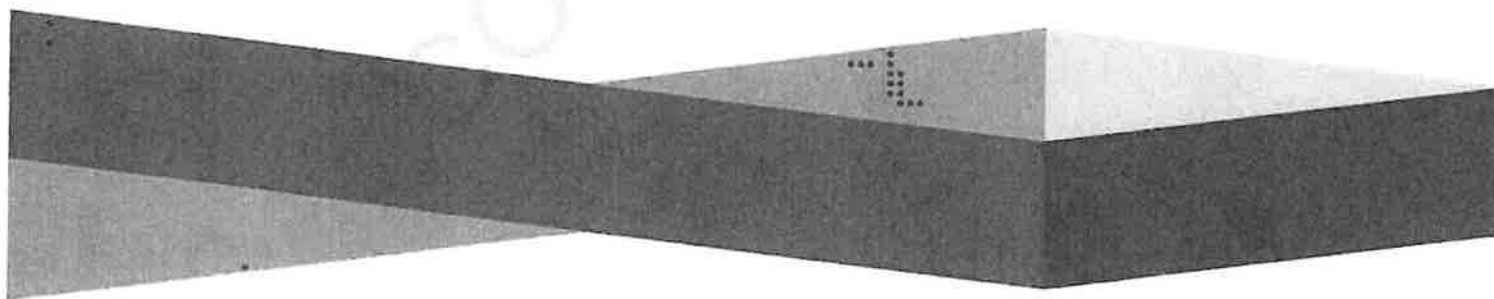
6. Financial / Business Stability



**PUBLIC CONSULTING GROUP, INC.
AND SUBSIDIARIES**

**CONSOLIDATED FINANCIAL STATEMENTS
TOGETHER WITH INDEPENDENT AUDITOR'S REPORT**

JUNE 30, 2018 AND 2017



DGC

ACCOUNTING • TAX • ADVISORY

PUBLIC CONSULTING GROUP, INC. AND SUBSIDIARIES

CONSOLIDATED FINANCIAL STATEMENTS

JUNE 30, 2018 AND 2017

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Independent Auditor's Report

To the Board of Directors and Shareholders
Public Consulting Group, Inc. and Subsidiaries

We have audited the accompanying consolidated financial statements of Public Consulting Group, Inc. and its Subsidiaries, which comprise the consolidated balance sheets as of June 30, 2018 and 2017, and the related consolidated statements of income, comprehensive income, changes in shareholders' equity, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the company's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Public Consulting Group, Inc. and its Subsidiaries as of June 30, 2018 and 2017, and the results of their operations and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

De Casis, Mahman & Company LLP

Boston, Massachusetts
September 28, 2018

CONFIDENTIAL

PUBLIC CONSULTING GROUP, INC. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS

June 30,	2018	2017
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 33,765,000	\$ 40,842,000
Cash - client funds under management	215,734,000	65,549,000
Accounts receivable, trade, net	134,364,000	102,530,000
Program funds receivable, net	20,948,000	9,515,000
Prepaid expenses and other current assets	9,114,000	7,343,000
Current portion of notes receivable, shareholders	1,043,000	541,000
Total current assets	414,968,000	226,320,000
Equipment and improvements, net	4,529,000	5,657,000
Investments in affiliates	1,552,000	1,657,000
Notes receivable, shareholders, net of current portion	2,531,000	3,004,000
Other assets	2,180,000	1,911,000
Intangible assets, net	17,081,000	20,390,000
Goodwill, net	12,165,000	10,080,000
	<u>\$ 455,006,000</u>	<u>\$ 269,019,000</u>
LIABILITIES AND SHAREHOLDERS' EQUITY		
Current liabilities:		
Line of credit	\$ 18,000,000	\$ -
Current portion of long-term debt	7,544,000	4,454,000
Accounts payable	17,475,000	14,231,000
Accounts payable - client funds under management	214,984,000	65,097,000
Current portion of accrued expenses	65,102,000	47,283,000
Current portion of deferred revenue	8,864,000	8,664,000
Total current liabilities	331,969,000	139,729,000
Long-term debt, net of current portion	36,355,000	42,500,000
Other long-term liabilities	4,524,000	8,077,000
Deferred revenue, net of current portion	441,000	299,000
Deferred rent	1,869,000	1,878,000
Deferred income taxes	1,510,000	-
Total liabilities	376,668,000	192,483,000
Shareholders' equity:		
Common stock	24,792,000	21,485,000
Stock subscriptions receivable	(2,219,000)	(2,283,000)
Additional paid-in capital	1,784,000	1,637,000
Retained earnings	35,986,000	41,251,000
Accumulated other comprehensive loss	(351,000)	(148,000)
Non-controlling interests	18,346,000	14,594,000
Total shareholders' equity	78,338,000	76,536,000
	<u>\$ 455,006,000</u>	<u>\$ 269,019,000</u>

The accompanying notes are an integral part of the consolidated financial statements.

PUBLIC CONSULTING GROUP, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF INCOME

For the years ended June 30,	2018	2017
Revenue	\$ 459,187,000	\$ 380,627,000
Operating expenses:		
Advertising and business promotion	1,762,000	1,385,000
Amortization	8,302,000	6,912,000
Bad debts and allowances	614,000	537,000
Business services	1,933,000	1,496,000
Contract and temporary labor	69,871,000	55,098,000
Denied claims and allowances	1,400,000	3,424,000
Depreciation	3,114,000	3,642,000
Donations	699,000	353,000
Employee related expenses	4,240,000	4,375,000
Information technology and communications	19,101,000	17,681,000
Insurance	1,872,000	2,134,000
Office expense	8,473,000	7,386,000
Other employee benefits	15,873,000	12,001,000
Other expenses	2,912,000	2,585,000
Payroll taxes	16,596,000	13,038,000
Professional fees	5,612,000	4,800,000
Rent expense	13,554,000	12,572,000
Retirement plans	7,213,000	4,693,000
Salaries	236,243,000	192,021,000
Travel	14,592,000	14,099,000
	433,976,000	360,232,000
Income from operations	25,211,000	20,395,000
Other income (expense):		
Interest expense	(1,570,000)	(1,127,000)
Equity in losses of affiliates	(551,000)	(261,000)
Other income, net	751,000	1,162,000
	(1,370,000)	(226,000)
Income before income tax provision	23,841,000	20,169,000
Income tax provision	1,484,000	365,000
Net income	22,357,000	19,804,000
Net income attributable to non-controlling interests	3,752,000	2,101,000
Net income attributable to Public Consulting Group, Inc. and Subsidiaries	\$ 18,605,000	\$ 17,703,000

The accompanying notes are an integral part of the consolidated financial statements.

PUBLIC CONSULTING GROUP, INC. AND SUBSIDIARIES**CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME**

<u>For the years ended June 30,</u>	<u>2018</u>	<u>2017</u>
Net income	\$ 22,357,000	\$ 19,804,000
Foreign currency translation adjustments, net of deferred income tax expense of \$6,000 and \$0, respectively	<u>(203,000)</u>	<u>669,000</u>
Comprehensive income	<u>\$ 22,154,000</u>	<u>\$ 20,473,000</u>

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The accompanying notes are an integral part of the consolidated financial statements.

PUBLIC CONSULTING GROUP, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY

FOR THE YEARS ENDED JUNE 30, 2018 AND 2017

	Common stock	Stock subscriptions receivable	Additional paid- in capital	Retained earnings	Accumulated other comprehensive loss	Total	Non- controlling interests	Total
Balance, June 30, 2016	\$18,119,000	\$ (2,109,000)	\$ 1,392,000	\$49,326,000	\$ (817,000)	\$65,911,000	\$14,136,000	\$80,047,000
Issuance of common stock	2,196,000	(620,000)				1,576,000		1,576,000
Vesting of restricted stock grants	940,000		(940,000)			-		-
Repayments of stock subscriptions receivable		446,000				446,000		446,000
Distributions								
Repurchase of common stock	(6,000)			(10,842,000)		(10,842,000)	(1,643,000)	(12,485,000)
Stock-based compensation expense			1,185,000	(14,936,000)		(14,942,000)		(14,942,000)
Exercise of common stock options	236,000					1,185,000		1,185,000
Foreign currency translation adjustments					669,000	236,000		236,000
Net income				17,703,000		669,000		669,000
Balance, June 30, 2017	21,485,000	(2,283,000)	1,637,000	41,251,000	(148,000)	17,703,000	2,101,000	19,804,000
Issuance of common stock	2,023,000	(575,000)				61,942,000	14,594,000	76,536,000
Vesting of restricted stock grants	1,060,000		(1,060,000)			1,448,000		1,448,000
Repayments of stock subscriptions receivable		639,000				-		-
Distributions						639,000		639,000
Repurchase of common stock	(6,000)			(7,879,000)		(7,879,000)		(7,879,000)
Stock-based compensation expense				(15,991,000)		(15,997,000)		(15,997,000)
Exercise of common stock options	230,000		1,207,000			1,207,000		1,207,000
Foreign currency translation adjustments					(203,000)	230,000		230,000
Net income				18,605,000		(203,000)		(203,000)
Balance, June 30, 2018	\$24,792,000	\$ (2,219,000)	\$ 1,784,000	\$35,986,000	\$ (351,000)	\$59,992,000	\$3,752,000	\$78,338,000

The accompanying notes are an integral part of the consolidated financial statements.

PUBLIC CONSULTING GROUP, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS

For the years ended June 30,	2018	2017
Cash flows from operating activities:		
Net income	\$ 22,357,000	\$ 19,804,000
Adjustments to reconcile net income to net cash provided by operating activities:		
Amortization and depreciation	11,416,000	10,554,000
Bad debts and allowances	614,000	537,000
Denied claims and allowances	1,400,000	3,424,000
Equity in losses of affiliates	551,000	261,000
Loss on disposal of equipment and improvements	-	36,000
Deferred rent	(8,000)	143,000
Deferred income taxes	1,510,000	-
Stock-based compensation expense	1,207,000	1,185,000
Changes in operating assets and liabilities:		
Client funds under management, net	(298,000)	(244,000)
Accounts receivable, trade, net	(31,696,000)	(4,074,000)
Program funds receivable, net	(12,833,000)	(2,509,000)
Prepaid expenses and other current assets	(1,891,000)	423,000
Other assets	(170,000)	140,000
Accounts payable and accrued expenses	15,530,000	9,615,000
Deferred revenue	906,000	4,086,000
Total adjustments	(13,762,000)	23,577,000
Net cash provided by operating activities	8,595,000	43,381,000
Cash flows from investing activities:		
Payments for business acquisitions	(6,832,000)	(1,333,000)
Advances to shareholders under notes receivable	(491,000)	(868,000)
Repayments from shareholders under notes receivable	462,000	215,000
Acquisition of equipment and improvements	(1,763,000)	(3,518,000)
Investments in affiliates	(388,000)	(373,000)
Proceeds from sales of equipment and improvements	-	600,000
Acquisition of intangible assets	(19,000)	(389,000)
Net cash used in investing activities	(9,031,000)	(5,666,000)

(Continued)

The accompanying notes are an integral part of the consolidated financial statements.

PUBLIC CONSULTING GROUP, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS (CONTINUED)

For the years ended June 30,	2018	2017
Cash flows from financing activities:		
Advances (repayments) on line of credit	\$ 18,000,000	\$ (10,000,000)
Repayments of long-term debt	(3,150,000)	(2,577,000)
Proceeds from issuance of common stock	1,448,000	1,576,000
Repayments of stock subscriptions receivable	639,000	446,000
Distributions to shareholders	(7,879,000)	(10,842,000)
Distributions to non-controlling interests	-	(1,643,000)
Repurchase of common stock	(15,997,000)	(14,942,000)
Proceeds from exercise of common stock options	230,000	236,000
Net cash used in financing activities	(6,709,000)	(37,746,000)
Net decrease in cash and cash equivalents	(7,145,000)	(31,000)
Acquired cash and cash equivalents	411,000	16,000
Effect of foreign currency on cash and cash equivalents	(343,000)	669,000
Cash and cash equivalents, beginning	40,842,000	40,188,000
Cash and cash equivalents, ending	\$ 33,765,000	\$ 40,842,000
Supplemental disclosure of cash flow information:		
Cash paid for:		
Interest expense	\$ 1,498,000	\$ 594,000
Income taxes	\$ 129,000	\$ 896,000

The accompanying notes are an integral part of the consolidated financial statements.

PUBLIC CONSULTING GROUP, INC. AND SUBSIDIARIES**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS****Note 1 - Basis of Presentation and Description of Business****Basis of Presentation**

The accompanying consolidated financial statements include the accounts of Public Consulting Group, Inc. ("PCG") and its wholly-owned and majority-owned subsidiaries (collectively, the "Company"). All significant intercompany accounts and transactions have been eliminated. Non-controlling interest represents the non-controlling members' share of equity in PCG's majority-owned subsidiaries. Certain subsidiaries operate principally in countries outside of the United States.

Certain subsidiaries are organized as limited liability companies and will continue in perpetuity until they are dissolved and their affairs are wound up in accordance with the operating agreements. The members have no further obligation to contribute additional amounts of capital. In addition, the members' liability for any debts is limited.

Description of the Business

PCG and certain subsidiaries provide strategic, management and process consulting, administrative support services, and technology solutions to governmental agencies and commercial enterprises worldwide. Public Partnerships LLC ("PPL"), a majority-owned subsidiary, is a financial management service organization that assists state, county, and local public agencies and their agents implement a consumer-directed service model.

Subsequent Events

The Company has evaluated subsequent events through September 28, 2018, the date the consolidated financial statements were approved and authorized for issuance by management, and determined that, except as disclosed herein, there have been no subsequent events that would require recognition in, or disclosure in the notes to, the consolidated financial statements.

Note 2 - Summary of Significant Accounting Policies**Use of Estimates**

The preparation of consolidated financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, as well as the disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expenses during the reporting period. Significant estimates and assumptions are used for, but not limited to, the allowance for doubtful accounts for accounts receivable, the allowance for claims established for the program funds receivable, the valuation of assets acquired and liabilities assumed in business combinations, revenue recognition for services under fixed-price and performance-based contracts, and revenue recognition under contracts with multiple deliverables. Future events cannot be predicted with certainty. The accounting estimates will change as events occur, experience is acquired and information is obtained. Actual results could differ from those estimates.

PUBLIC CONSULTING GROUP, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 2 - Summary of Significant Accounting Policies (Continued)

Cash and Cash Equivalents

The Company considers all highly liquid investments purchased with original maturities of three months or less or financial instruments readily convertible to cash without significant penalty, such as certificates of deposit, to be cash equivalents. The Company maintains its cash and cash equivalents with major financial institutions. Accounts at each banking institution are insured by the Federal Deposit Insurance Corporation ("FDIC") up to \$250,000 per depositor, per insured bank, for each ownership category. As of June 30, 2018 amounts on deposit that are in excess of FDIC coverage amounted to approximately \$30,100,000. Additionally, cash held in foreign countries, which is not insured, amounted to approximately \$4,300,000 at June 30, 2018. The Company has not experienced any losses in such accounts and does not believe it is exposed to any significant credit risk.

Client Funds Under Management

The Company's contracts with state, county, and local public agencies (collectively referred to as "Public Agency") may require the management of, collection from, and disbursement of, Public Agency funds to third parties. Upon entering into a contract the Company establishes a separate noninterest-bearing account ("Service Accounts") at a major financial institution to manage these funds. At certain times, including as of June 30, 2018, the balances were in excess of federally insured limits. The Company has not experienced any losses from the Service Accounts and does not believe it is exposed to any significant credit risk. Amounts due to third parties are a component of accounts payable - client funds under management on the consolidated balance sheets.

Accounts Receivable, Trade

The Company carries its accounts receivable, trade at the amount invoiced or expected to be invoiced less an allowance for doubtful accounts. The Company routinely assesses the financial strength of its customers and an allowance for doubtful accounts is established based on a detailed review of the accounts receivable and management's expectation of collecting less than full payment on the amount invoiced. Accounts receivable are written off after it is evident that the collection effort has little or no chance of success. Recoveries of previously written off accounts receivable are recorded in the period received. The Company does not charge interest or require collateral on accounts receivable.

Program Funds Receivable

To meet its contractual commitments, the Company advances funds to the Service Accounts for disbursement to third parties before receiving designated funds from the appropriate Public Agency. These amounts are reported as program funds receivable on the Company's consolidated balance sheets.

Under certain circumstances the Company may not be reimbursed fully for all program funds receivable as a result of denied reimbursements ("Denied Claims"). The Company establishes an allowance for the Denied Claims it estimates will not be resolved in its favor. The allowance is estimated based on a detailed review of the specific programs, the individual claims at issue, and the availability of additional information to satisfy the denial. Based upon the Company's experience, the outcome of its efforts to satisfy certain claim denials cannot be predicted with certainty. As a result, revisions to the allowance may be required and are recorded in the period determined.

PUBLIC CONSULTING GROUP, INC. AND SUBSIDIARIES**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS****Note 2 - Summary of Significant Accounting Policies (Continued)****Equipment and Improvements**

Equipment and improvements are stated at historical cost. Major additions and improvements are capitalized, while maintenance and repairs are charged to expense as incurred. Depreciation is calculated using the straight-line method over estimated useful lives of three to seven years. Leasehold improvements are amortized on a straight-line basis over the shorter of the term of the lease or the useful life of the asset. When equipment and improvements are retired, abandoned, or otherwise disposed, the related costs and accumulated depreciation are removed from the accounts, and any gain or loss is reflected in the consolidated statements of income.

The Company capitalizes eligible costs associated with software developed or obtained for internal use. Significant costs associated with the development of software for internal use are capitalized if the software is expected to have a useful life beyond one year and are amortized over the software's estimated useful life. Costs associated with preliminary stage software development, maintenance, or upgrades and enhancements that do not result in additional functionality are expensed as incurred.

The Company evaluates the recoverability of its long-lived assets, other than intangible assets and goodwill, whenever events or changes in circumstances indicate that the carrying amount of the assets may not be recoverable. Recoverability of these assets is measured by comparison of their carrying amount to the future undiscounted cash flows the assets are expected to generate over their remaining economic lives. If such assets are considered to be impaired, the impairment to be recognized in earnings equals the amount by which the carrying value exceeds their fair value determined by either a quoted market price, if any, or a value determined by utilizing a discounted cash flow technique. If such assets are not impaired, but their useful lives have decreased, the remaining net book value is recovered over the revised useful life. The Company has not recognized any impairment charges to date on long-lived assets.

Intangible Assets

The Company's intangible assets consist of identifiable assets with finite lives that have been acquired through business acquisitions. Acquired software technology, customer contracts and trademarks are amortized on a straight-line basis over their estimated useful lives. Non-compete and employment agreements are amortized on a straight-line basis over the life of the contract. Amortizable intangible assets are monitored for impairment as a result of a significant change in the utility of the asset or in the operating environment. If the asset is determined to be impaired it is written down to its estimated fair value. No impairment loss was recognized during the years ended June 30, 2018 and 2017.

PUBLIC CONSULTING GROUP, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 2 - Summary of Significant Accounting Policies (Continued)

Goodwill

Goodwill represents the excess of consideration transferred over the fair value of the net tangible and identified intangible assets acquired in connection with a business acquisition. Goodwill is amortized on a straight-line basis over ten years. Management evaluates goodwill for impairment when circumstances suggest that a triggering event may have occurred and the carrying value may not be recoverable. Management first assesses qualitative factors to determine whether existence of events or circumstances leads to a conclusion that it is more likely than not that the fair value of a goodwill is less than its carrying amount for determining whether it is necessary to perform the two-step impairment test. The first step of the impairment test involves comparing the fair value of the Company with the aggregate carrying value, including goodwill. If the carrying amount exceeds its fair value, management performs the second step of the impairment test to determine the amount of impairment loss which involves comparing the implied fair value of the goodwill with the carrying value. Management assessed the qualitative factors impacting goodwill and determined that the qualitative impairment test was not necessary at June 30, 2018 and 2017.

Deferred Rent

For leases that contain predetermined fixed escalations of minimum rent, the Company recognizes the related rent expense on a straight-line basis from the date they take possession of the property to the end of the initial lease term. The Company records any difference between the straight-line rent amounts and amounts payable as a deferred rent liability.

Revenue Recognition

The Company's revenue is derived primarily from providing services under contracts with various pricing arrangements. The Company recognizes revenue under contracts when services have been rendered, the fee is fixed or determinable, collectability of the fee is reasonably assured and sufficient contractual documentation has been obtained. The types of contractual arrangements under which services are provided and the method of revenue recognition for each include:

Fixed-Price Contracts

The Company's fixed-price contracts consist primarily of contracts to provide implementation, hosting, support, and maintenance for use of the Company's software. Revenue is generally recognized when earned, as services are provided. Depending on the nature of the underlying deliverable, the Company may recognize revenue based on costs incurred using estimates of total expected contract revenue and costs to be incurred or on a straight-line basis unless evidence suggests that the revenue earned or obligations are fulfilled in a different pattern.

Performance-Based Contracts

The Company recognizes revenue on performance-based contracts when earned, which generally occurs when services have been provided or milestones achieved. For certain performance-based contracts, this may result in revenue being recognized in irregular increments.

Time and Materials

Revenue is recognized as services are rendered.

PUBLIC CONSULTING GROUP, INC. AND SUBSIDIARIES**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS****Note 2 - Summary of Significant Accounting Policies (Continued)****Revenue Recognition (Continued)**

For contracts that have multiple deliverables, the Company evaluates these deliverables at the inception of each contract and as each item is delivered. As part of this evaluation, the Company considers whether the delivered item has value to a customer on a standalone basis. In situations where the delivered item has standalone value to the customer, the revenue is recognized when the item is delivered. In situations where the delivered item does not have standalone value to the customer, the deliverables are accounted for as a single unit of accounting and the revenue relating to these deliverables is recognized over the duration of the estimated expected customer relationship, which management has generally determined to be the term of the related contract.

The Company is subject to the risk of potential cost overruns on its fixed-price and performance-based contracts. When a loss on a contract is first anticipated, the entire amount of the estimated loss is recognized.

Under certain contracts, costs related to set-up and implementation may be incurred in periods prior to recognizing revenue. These costs are typically expensed in the period incurred.

Unbilled services represent revenues recognized by the Company for services performed but not yet billed. Deferred revenue represents amounts billed or collected in advance of services rendered and is classified as current or long-term based on the Company's estimate of when the requisite services will be provided.

Revenue also includes reimbursable expenses, as defined in the contracts.

Advertising and Business Promotion

The Company expenses its non-direct response advertising and business promotion costs as incurred.

Income Taxes

For federal and state income tax purposes, PCG and its subsidiaries organized in the United States have elected under the Internal Revenue Code, with the consent of the shareholders, to be treated as an S Corporation and the shareholders include their pro rata share of the income or loss in their individual income tax returns. For its subsidiaries organized outside of the United States, PCG has made elections to disregard these entities as separate legal entities for income tax purposes. Income tax expense is provided for foreign and state income taxes since income taxes are imposed by foreign jurisdictions and certain states.

PUBLIC CONSULTING GROUP, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 2 - Summary of Significant Accounting Policies (Continued)**Income Taxes (Continued)**

PPL and certain wholly-owned and majority-owned subsidiaries are considered to be partnerships for federal and state income tax purposes. Accordingly, no provision or benefit for income taxes is included in the consolidated financial statements since the taxable income or loss is reported by the members on their individual income tax returns. Income tax expense is provided for local income taxes since certain localities impose income taxes on unincorporated businesses.

Deferred income taxes are recorded for the estimated future income tax consequences attributable to the effects of cumulative temporary differences between financial statement and income tax reporting. The principal differences relate to the cash method of accounting, the recovery of equipment and improvements through depreciation and the amortization of goodwill. At June 30, 2018 the Company recorded a deferred income tax liability of \$1,510,000. At June 30, 2017, the effect of deferred income taxes was not material, and consequently was not recorded in the consolidated financial statements.

The Company files income tax returns in jurisdictions worldwide. The Company's income tax returns are subject to examination by various taxing authorities. Because the application of tax laws and regulations to many types of transactions is susceptible to varying interpretations, amounts reported could be changed at a later date upon final determination by taxing authorities. The Company is no longer subject to examinations by tax authorities for years prior to 2014.

On December 22, 2017, H.R.1, originally known as the Tax Cuts and Jobs Act of 2017 (the "Act") was signed into law. Management does not expect the Act to have a financial impact on the Company since the tax effects of the Company's activities are passed through to the shareholders.

Foreign Currency

The assets and liabilities of the Company's foreign subsidiaries are translated into U.S. dollars at year-end exchange rates or at exchange rates prevailing when the asset or liability was acquired. Revenues and expenses are translated at the weighted-average exchange rate prevailing during the year. The current effect of these translation adjustments is reported as a component of comprehensive income as reported on the consolidated statements of comprehensive income. The cumulative effect is reported as accumulated other comprehensive loss on the consolidated balance sheets and consolidated statements of changes in shareholders' equity.

Revenues from outside of the United States were \$14,886,000 and \$9,517,000 during the years ended June 30, 2018 and 2017, respectively. Combined net assets of the Company's foreign subsidiaries consisted of the following as of June 30:

	<u>2018</u>	<u>2017</u>
Total assets	\$ 10,101,000	\$ 8,912,000
Total liabilities	<u>(6,881,000)</u>	<u>(4,815,000)</u>
Net assets	<u>\$ 3,220,000</u>	<u>\$ 4,097,000</u>

PUBLIC CONSULTING GROUP, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 2 - Summary of Significant Accounting Policies (Continued)**Fair Value of Financial Instruments**

The Company's financial instruments include cash and cash equivalents, client funds under management, accounts receivable, program funds receivable, notes receivable, accounts payable, accrued liabilities, line of credit, and long-term debt. The carrying values of cash and cash equivalents, client funds under management, accounts receivable, program funds receivable, notes receivable, accounts payable, accrued liabilities, and line of credit approximate their respective fair values due to the short-term maturity of these instruments. Management has determined that the difference between the fair value and the respective carrying value of the Company's accrued liabilities and long-term debt is not significant to the consolidated financial statements.

Reclassifications

Certain amounts in the prior year consolidated financial statements have been reclassified to conform to the current year presentation. These reclassifications had no impact on previously reported net income or shareholders' equity.

Note 3 - Business Acquisitions

During the year ended June 30, 2018 the Company completed the purchase of three separate businesses through the acquisition of all their outstanding stock or substantially all of their assets and the assumption of certain liabilities. The businesses, all of which are based in the United States, provide consulting or technology solutions to clients in the human services or health sectors.

During the year ended June 30, 2017 the Company completed the purchase of four separate businesses through the acquisition of all of their outstanding stock or substantially all of their assets and the assumption of certain liabilities. The businesses, two of which are based in Poland, provide consulting or technology solutions to clients in the education or health sectors.

The Company acquired the businesses for the following consideration:

	<u>2018</u>	<u>2017</u>
Cash paid at closing	\$ 6,832,000	\$ 983,000
Contingent consideration	<u>1,145,000</u>	<u>350,000</u>
Total	<u>\$ 7,977,000</u>	<u>\$ 1,333,000</u>

The Company accounted for these transactions under the purchase method of accounting. Under the purchase method, the excess of the purchase price over the net identifiable tangible and finite-lived intangible assets is allocated to goodwill. In these transactions, the significant assets acquired by the Company were intangible assets with finite lives which are principally related to software technology and customer contracts and relationships. The results of operations have been included in the consolidated statements of income from the acquisition dates. All of the goodwill is expected to be deductible for income tax purposes. Costs to effect the business acquisition such as legal, accounting, due diligence and other closing costs were expensed as incurred and are included in professional fees on the consolidated statements of income.

PUBLIC CONSULTING GROUP, INC. AND SUBSIDIARIES**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS****Note 3 - Business Acquisitions (Continued)**

The fair value of the assets acquired and liabilities assumed at the acquisition dates are as follows:

	<u>2018</u>	<u>2017</u>
Cash	\$ 411,000	\$ 16,000
Accounts receivable	839,000	40,000
Prepaid expenses	6,000	-
Equipment and improvements	50,000	-
Intangible assets	<u>3,694,000</u>	<u>1,511,000</u>
Total identifiable assets acquired	<u>5,000,000</u>	<u>1,567,000</u>
Accounts payable	374,000	49,000
Accrued expenses	-	<u>186,000</u>
Total liabilities assumed	<u>374,000</u>	<u>235,000</u>
Net identifiable assets acquired	4,626,000	1,332,000
Goodwill	<u>3,351,000</u>	<u>1,000</u>
Net assets acquired	<u>\$ 7,977,000</u>	<u>\$ 1,333,000</u>

Note 4 - Accounts Receivable, Trade, Net

Accounts receivable, trade, net consists of the following at June 30:

	<u>2018</u>	<u>2017</u>
Billed	\$ 133,325,000	\$ 98,054,000
Unbilled	<u>2,848,000</u>	<u>5,883,000</u>
	136,173,000	103,937,000
Less allowance for doubtful accounts	<u>1,809,000</u>	<u>1,407,000</u>
	<u>\$ 134,364,000</u>	<u>\$ 102,530,000</u>

Note 5 - Program Funds Receivable, Net

Program funds receivable, net consists of the following at June 30:

	<u>2018</u>	<u>2017</u>
Funds transferred to Service Accounts	\$ 28,348,000	\$ 15,515,000
Less allowance	<u>7,400,000</u>	<u>6,000,000</u>
	<u>\$ 20,948,000</u>	<u>\$ 9,515,000</u>

PUBLIC CONSULTING GROUP, INC. AND SUBSIDIARIES**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS****Note 6 - Notes Receivable, Shareholders**

Notes receivable, shareholders consists of the following at June 30:

	<u>2018</u>	<u>2017</u>
Promissory notes, in connection with payroll taxes owed on grants of restricted common stock ("Restricted Stock"), bearing interest at the 30-day LIBOR rate plus a margin, as defined in the agreements (3.23% at June 30, 2018) with principal and interest payments due at various times through December 31, 2023. Interest is due on the last day of each calendar quarter commencing upon execution of the promissory note. Quarterly principal payments commence approximately three years from the execution date and are payable over two to five years from the date of the first payment. The notes are secured by the related shares of common stock.	\$ 3,574,000	\$ 3,545,000
Less current portion	<u>1,043,000</u>	<u>541,000</u>
	<u>\$ 2,531,000</u>	<u>\$ 3,004,000</u>

Note 7 - Equipment and Improvements, Net

Equipment and improvements, net consist of the following at June 30:

	<u>2018</u>	<u>2017</u>
Computers and equipment	\$ 19,949,000	\$ 21,520,000
Furniture and fixtures	3,505,000	3,773,000
Leasehold improvements	4,504,000	3,943,000
Vehicles	<u>146,000</u>	<u>162,000</u>
	<u>28,104,000</u>	<u>29,398,000</u>
Less accumulated depreciation	<u>23,575,000</u>	<u>23,741,000</u>
	<u>\$ 4,529,000</u>	<u>\$ 5,657,000</u>

During the year ended June 30, 2018 the Company abandoned, retired, and disposed of fully depreciated equipment and improvements with a cost basis of \$3,056,000. During the year ended June 30, 2017 the Company abandoned, retired, and disposed of equipment and improvements from foreign subsidiaries with a cost basis of \$1,810,000 and accumulated depreciation of \$1,719,000.

PUBLIC CONSULTING GROUP, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 8 - Investments in Affiliates

Investments in affiliates represent PCG Capital Partners, LLC's 49%, non-controlling investment in LobbyGuard Solutions, LLC, as well as PCG Australia PTY LTD's 50% non-controlling investment in Integra Choice and Control PTY LTD. The Company uses the equity method of accounting for these investments and evaluates the investments for impairment on an annual basis. The Company has not recognized any impairment charges to date on its investments in affiliates.

Note 9 - Intangible Assets, Net

Intangible assets, net consist of the following at June 30:

	2018			2017		
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Carrying Amount</u>	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Carrying Amount</u>
Software technology	\$ 20,099,000	\$ 10,062,000	\$ 10,037,000	\$ 20,016,000	\$ 6,652,000	\$ 13,364,000
Customer contracts and relationships	11,246,000	6,875,000	4,371,000	7,675,000	4,741,000	2,934,000
Other intangible assets with finite lives	<u>6,533,000</u>	<u>3,860,000</u>	<u>2,673,000</u>	<u>6,485,000</u>	<u>2,393,000</u>	<u>4,092,000</u>
Total intangible assets	<u>\$ 37,878,000</u>	<u>\$ 20,797,000</u>	<u>\$ 17,081,000</u>	<u>\$ 34,176,000</u>	<u>\$ 13,786,000</u>	<u>\$ 20,390,000</u>

Amortization for intangible assets with finite lives for the next four years ending June 30 is expected to be as follows:

2019	\$ 6,610,000
2020	5,434,000
2021	3,038,000
2022	<u>1,999,000</u>
	<u>\$ 17,081,000</u>

Note 10 - Goodwill, Net

Goodwill, net consists of the following at June 30:

	<u>2018</u>	<u>2017</u>
Goodwill	\$ 14,551,000	\$ 11,200,000
Less accumulated amortization	<u>2,386,000</u>	<u>1,120,000</u>
	<u>\$ 12,165,000</u>	<u>\$ 10,080,000</u>

PUBLIC CONSULTING GROUP, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 11 - Line of Credit

The Company has a credit facility with a bank which consists of a \$35,000,000 revolving line of credit and a \$50,000,000 term loan facility (see Note 12). Advances under the revolving line of credit bear interest at the 30-day LIBOR rate plus a margin, as defined in the agreement (3.23% at June 30, 2018). The credit facility is collateralized by substantially all the assets of the Company and includes certain administrative and financial covenants common to such agreements. The revolving line of credit was set to mature on December 1, 2018 (see Note 12).

The bank also issues letters of credit on behalf of the Company in connection with certain financial agreements. The letters of credit are subject to the overall credit limit. Letters of credit outstanding amounted to \$100,000 and \$101,000 at June 30, 2018 and 2017, respectively. The letter of credit expired on September 18, 2018 and was not renewed.

Note 12 - Long-Term Debt

Long-term debt consists of the following at June 30:

The Company has a \$50,000,000 term loan facility (see Note 11) which is payable in quarterly principal installments escalating from \$625,000 to \$1,875,000 through December 1, 2020 at which time all outstanding principal (approximately \$26,875,000) and any accrued and unpaid interest are due. Payments of interest at the 30-day LIBOR rate plus a margin, as defined in the agreement (3.23% at June 30, 2018) are due quarterly through maturity. Subsequent to year-end the term loan facility was amended and restated. See below.

	<u>2018</u>	<u>2017</u>
	\$ 43,750,000	\$ 46,875,000

Obligations under the Polish capital lease agreements were payable in monthly installments of approximately \$1,700 including interest at approximately 1.60% through June 2018. The obligation was secured by the related equipment.

- 39,000

Obligation under a master capital lease agreement was payable in monthly installments of \$7,000 including interest at 2.90% through April 2018, at which time the lease was renegotiated. Under the terms of the new lease agreement, monthly installment payments of \$4,000 including interest at 5.81% are due through October, 2021. The obligation is secured by the related equipment.

Less current portion

	<u>149,000</u>	<u>40,000</u>
	43,899,000	46,954,000
	<u>7,544,000</u>	<u>4,454,000</u>
	<u>\$ 36,355,000</u>	<u>\$ 42,500,000</u>

PUBLIC CONSULTING GROUP, INC. AND SUBSIDIARIES**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS****Note 12 - Long-Term Debt (Continued)**

Subsequent to year-end, the credit facility was amended and restated to increase the amount available under the revolving line of credit to \$50,000,000 and the term loan facility to \$60,000,000, including a swing line note with a sublimit of \$10,000,000. The proceeds received from the new term loan were used to repay the remaining outstanding balances on the previous term loan facility and line of credit. The maturity date of both the revolving line of credit and the term loan facility was extended to July 18, 2023. At the Company's discretion, interest on the revolving line of credit and term loan facility is charged at either the Prime Rate plus a margin or at the 30-day LIBOR rate plus a margin. Interest on the swing line note is charged at the Prime Rate plus a margin. The amended term loan facility is payable in escalating quarterly principal installments ranging from \$750,000 to \$1,875,000, plus interest, beginning September 30, 2018 through March 31, 2023 with a final principal payment of \$36,375,000 due on July 18, 2023.

Note 13 - Incentive Compensation Plan

During the year ended June 30, 2012, PPL established a long-term incentive plan ("LTIP") for certain employees based on PPL's performance. Awards under the LTIP are granted by the Board of Directors at their discretion. Generally, an employee will have no right to receive payment for all or any part of their award until (i) the fifth anniversary of the award, (ii) separation from service as a result of death or disability, or (iii) a change in control. Notwithstanding the preceding provisions, the awards generally vest over a four-year period unless otherwise determined by the Board of Directors. Once entitled to receive payment, the amount is paid equally over twelve quarterly installments.

The aggregate liability at June 30, 2018 and 2017 for awards granted and expected to be paid under the LTIP amounted to \$6,100,000 and \$9,000,000, respectively. Payments of awards under the LTIP commenced with the quarter ending December 31, 2016. The balance of the LTIP award liability is reported as a component of other long-term liabilities on the consolidated balance sheets.

During the year ended June 30, 2018, PPL established a performance appreciation rights share plan ("Share Plan") for certain employees based on PPL's performance. Awards under the Share Plan are granted by the Board of Directors at their discretion. Generally, an employee will have no right to receive payment for all or any part of their award until (i) the fifth anniversary of the award, (ii) separation from service as a result of death or disability, or (iii) a change in control. Notwithstanding the preceding provisions, the awards generally vest over a four-year period unless otherwise determined by the Board of Directors. Once entitled to receive payment, the amount is paid equally over twelve quarterly installments. The aggregate liability at June 30, 2018 for awards granted and expected to be paid under the Share Plan is not material and consequently, has not been recorded in the consolidated financial statements.

PUBLIC CONSULTING GROUP, INC. AND SUBSIDIARIES**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS****Note 14 - Shareholders' Equity****Common Stock**

At June 30, 2018, the Company has authorized 3,000,000 shares of common stock with no par value of which 250,000 are reserved for issuance upon the exercise of stock options under the Company's 2014 Stock Incentive Plan. At June 30, 2018 and 2017, the aggregate number of shares of common stock issued and outstanding are 1,882,110 and 1,945,112, respectively.

During the years ended June 30, 2018 and 2017, the Company issued 13,242 and 14,206 shares of common stock, respectively, to certain shareholders. The shares of common stock were issued in exchange for a combination of cash proceeds and stock subscriptions receivable (see Note 15).

In accordance with the shareholders' agreement as amended July 1, 2014, the Company begins repurchasing shares of common stock from a shareholder during the calendar year quarter the shareholder turns age 60. Under certain circumstances, the Company may elect to defer its obligation to repurchase the shares of common stock or change the commencement date of the repurchase. The shares of common stock are repurchased ratably over a five-year or ten-year period depending on the number of shares owned by the shareholder on the date the shareholder reaches age 60. The value of the shares is determined under a formula defined in the shareholders' agreement and is recalculated for each year the common stock is being repurchased.

The Company repurchased 90,729 and 96,923 shares of common stock from shareholders during the years ended June 30, 2018 and 2017, respectively. The Company is expecting to repurchase approximately 100,000 to 105,000 shares of common stock from shareholders during the year ended June 30, 2019. The Company has not determined whether it will exercise its right to defer the repurchase of any of these shares.

The Company also repurchased 2,654 and 2,618 shares of common stock from shareholders during the years ended June 30, 2018 and 2017, respectively, in exchange for a cashless exercise of nonqualified stock options.

Subsequent to June 30, 2018, the Company issued 18,207 shares of common stock, including 6,423 shares of Restricted Stock, and granted 9,660 nonqualified stock options to certain shareholders of the Company.

Restricted Stock

During the years ended June 30, 2018 and 2017, the Company issued 7,856 and 8,025 shares of Restricted Stock, respectively, which vest over a five-year period from the grant date. All Restricted Stock which has not yet vested in accordance with the forfeiture rights are to be immediately forfeited to the Company upon a shareholder's termination of employment, if such an event occurs. As of June 30, 2018 and 2017, non-vested shares of Restricted Stock amounted to 24,875 and 26,559, respectively. The fair value of the Restricted Stock on the grant date is amortized as compensation expense on a straight-line basis over the lapsing forfeiture period. Compensation expense related to the grant of the Restricted Stock was \$1,046,000 and \$1,060,000, respectively, for the years ended June 30, 2018 and 2017.

PUBLIC CONSULTING GROUP, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 14 - Shareholders' Equity (Continued)**Stock Options**

On November 13, 2014, the Company established the 2014 Stock Incentive Plan (the "Plan") which superseded the 2004 Stock Plan. Under the terms of the Plan, incentive stock options ("ISOs") may be granted to officers and employees and nonqualified stock options and Restricted Stock may be granted to directors, consultants, officers and employees of the Company. The exercise price of ISOs cannot be less than the fair market value of the Company's common stock on the date of grant. The options vest over a period determined by the Board of Directors, generally five years, and expire no more than seven years from the date of grant. As of June 30, 2018 and 2017, the Company has not granted any ISOs under the Plan.

Nonqualified stock option activity under the Plan during the year ended June 30, 2018 is as follows:

	<u>Options</u>
Outstanding at June 30, 2017	33,416
Granted	8,302
Forfeited	-
Exercised	<u>(9,283)</u>
Outstanding at June 30, 2018	<u>32,435</u>
Options exercisable at June 30, 2018	<u>6,416</u>
Options vested or expected to vest at June 30, 2018	<u>32,435</u>

Compensation expense related to nonqualified stock options was \$161,000 and \$125,000 for the years ended June 30, 2018 and 2017, respectively.

Note 15 - Stock Subscriptions Receivable

In connection with the issuance of common stock to certain shareholders (see Note 14), the Company enters into stock subscription notes receivable ("Stock Notes") with the shareholders. The Stock Notes bear interest at the 30-day LIBOR rate plus a margin, as defined in the Stock Notes (3.23% at June 30, 2018). Principal and interest payments are due on the last day of each calendar quarter commencing with the quarter subsequent to the execution of the agreement. The Stock Notes mature at various times through June 30, 2022.

Future minimum payments for total stock subscriptions receivable under various notes for the years ending June 30 are as follows:

2019	\$ 934,000
2020	577,000
2021	478,000
2022	<u>230,000</u>
	<u>\$ 2,219,000</u>

PUBLIC CONSULTING GROUP, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 16 - Commitments and Contingencies**Lease Commitments**

The Company conducts its operations from offices in various locations throughout the United States, Canada, Poland, and the United Kingdom. The Company leases its facilities under non-cancellable operating leases, including leases with entities owned by certain shareholders of the Company, which expire at various times through 2027, not including any terms that can be extended at the Company's option. In addition to base rents, a majority of the leases require the reimbursement for operating expenses and real estate taxes. Amounts paid to related parties for rent amounted to \$270,000 and \$286,000 for the years ended June 30, 2018 and 2017, respectively.

Future minimum annual base rents under the non-cancellable lease agreements for the years ending June 30 are as follows:

	<u>Third Parties</u>	<u>Related Parties</u>
2019	\$ 11,516,000	\$ 230,000
2020	10,242,000	236,000
2021	8,535,000	242,000
2022	6,403,000	248,000
2023	4,479,000	254,000
Thereafter	<u>10,429,000</u>	<u>292,000</u>
	<u>\$ 51,604,000</u>	<u>\$ 1,502,000</u>

Performance Bonds

The Company, as a condition for entering into some of its contracts, had outstanding surety bonds as of June 30, 2018 and 2017. Management believes that the probability of default is remote.

Contingencies

From time to time, the Company may be involved in legal actions arising in the ordinary course of business. Each of these matters is subject to various uncertainties, and it is possible that some of these matters may be resolved unfavorably. The Company establishes accruals for losses that management deems to be probable and subject to reasonable estimate. The Company expenses legal costs, net of any insurance recovery, as incurred.

Some of the Company's contracts contain provisions that may require payment of liquidated damages. The Company establishes accruals for liquidated damages that management deems to be probable and subject to reasonable estimate. Liquidated damages that are not probable but reasonably possible, or probable but cannot be estimated, if determinable and material would be disclosed. Liquidated damages considered remote are not disclosed.

PUBLIC CONSULTING GROUP, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 17 - Retirement Plans

The Company sponsors a 401(k) Profit Sharing Plan ("Retirement Plan") which covers all eligible U.S. employees. Company contributions to the Retirement Plan are at the discretion of the Board of Directors, but may not exceed the maximum allowable deduction permitted under the Internal Revenue Code at the time of the contribution. Canadian employees are covered under a Registered Retirement Savings Plan ("RRSP") and a Deferred Profit Sharing Plan ("DPSP"). Employer contributions to the DPSP are at the discretion of the Board of Directors, but may not exceed a maximum of \$8,000 as defined in the agreement.

Employees in the UK are covered under a defined contribution plan (the "UK Plan") for all eligible employees as defined by the plan document. The employer is required to make a pension contribution equal to 2% of the participant's eligible compensation. The UK Plan has an auto escalation clause, as mandated by the government, stating that employer contributions will automatically increase to meet federally mandated minimums during fiscal year ended June 30, 2019.

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