

ROONEY & Co, LLC

ACCOUNTING AND ECONOMICS

7839 ISLAY ROAD

INDIANAPOLIS, IN 46217

January 8, 2024

Jason Horning Fire
Fire Chief
Greenfield Fire Territory
17 W. South Street
Greenfield, IN 46140

Dear Chief Horning,

The purpose of this letter is to confirm the cost report services we will perform, and the scope of the engagement. This engagement is by and between Rooney and Co, LLC, an Indiana limited liability company (“**Rooney and Co**”) and Greenfield Fire Territory (“**GFT**”). Our engagement will include the preparation of the following cost report from the information you supply us:

- Indiana Medicaid Freestanding Governmental Ambulance Provider Cost Report for the year ending December 31, 2023.

Rooney and Co is responsible for preparing the cost report listed above in compliance with the cost allocation principles found in OMB Circular A-87 and CMS Pub. 15-1 and based on the instructions outlined in the Indiana Health Coverage Program June 4, 2013 Medicaid Bulletin BT201316. The purpose is to determine the Medicaid program ambulance costs for potential additional Medicaid reimbursement. Rooney and Co will provide GFT a planning guide to assist in compiling the necessary data required for completion of the above report. GFT shall submit all data and information necessary to complete the respective cost report for the preceding fiscal year in a timely manner, but no later than April 30, 2023. Rooney will submit on behalf of the GFT all required information for consideration of the payment adjustment for the year ending December 31, 2023 before the filing deadline of May 31, 2024.

All statements, records, schedules, working papers, or memoranda prepared by Rooney and Co during our engagement will not be used for any purpose or project other than for dealings with the State of Indiana regarding Medicaid Policy and Planning related issues without written consent.

This engagement is limited solely to cost report preparation. Rooney and Co will not audit or otherwise verify the data you submit (the “**Data**”). However, the Office of Medicaid Policy and Planning requires that you have adequate documentation to support the cost reports filed, and we may require clarification with regards to the Data you provide. Regardless of whether or not separate, several, joint or concurrent liability may be imposed upon Rooney and Co, GFT shall indemnify and hold harmless Rooney and Co from and against all damages, claims, and liability arising from or connected with the Data provided by the GFT. If Rooney and Co. shall become party to litigation solely based upon the Data submitted by the GFT, or the failure of the cost report to be timely submitted due to the suspension or termination of our work due to non-payment or failure to provide the Data or other necessary information on a timely basis, then, GFT shall defend Rooney and Co. in any such litigation at no cost to Rooney and Company and shall indemnify and hold them harmless with respect to any settlements, damages, judgments, interest, penalties, and/or liens

Our fees for the cost report preparation will be \$4,000. You will be invoiced upon completion of the cost report. Our invoices are due and payable within 30 days.

We believe the foregoing correctly sets forth our understanding, but if you have any questions, please let us know. If you find the arrangements acceptable, please acknowledge your agreement to the understanding by signing and returning the letter to us.

We look forward to working with you as a client. Should you have questions please contact Lisa Rooney at 317.840.8280 or by email, Lisa.Rooney@Rooneyandco.com.

Sincerely,

Rooney and Co., LLC

/s/ Lisa Rooney
Lisa Rooney, Manager

I have read and understand the above Agreement, and accept all of its terms.

Greenfield Fire Territory

By: _____

Date: _____

Printed: _____

Title: _____