Table of Contents

State/Territory Name: FLORIDA

State Plan Amendment (SPA) #: FL-26-0004

This file contains the following documents in the order listed:

1) Approval Letter
2) CMS 179 Form/Summary Form
3) Approved SPA Pages

DEPARTMENT OF HEALTH & HUMAN SERVICES
Centers for Medicare & Medicaid Services
Center for Medicaid & CHIP Services
230 South Dearborn
Chicago, Illinois 60604

Financial Management Group

November 16, 2026

Shevaun L. Harris
Secretary for Medicaid
Agency for Health Care Administration
2727 Mahan Drive, Mail Stop #1
Tallahassee, FL 32308

Attention: Shanise Jackson

RE: TN 26-0004

Dear Secretary Harris:

The Centers for Medicare & Medicaid Services (CMS) has reviewed the proposed Florida State Plan Amendment (SPA) to Attachment 4.19-B, Supplement 3 (26-0004), which was submitted to CMS on August 26, 2026. This plan amendment updates the County Health Department (CHD) reimbursement.

We reviewed your SPA submission for compliance with statutory requirements including in sections 1902(a)(2), 1902(a)(13), 1902(a)(30), and 1903 as it relates to the identification of an adequate source for the non-federal share of expenditures under the plan, as required by 1902(a)(2), of the Social Security Act and the applicable implementing Federal regulations.

Based upon the information provided by the state, we have approved the amendment with an effective date of July 1, 2026. We are enclosing the approved CMS-179 and a copy of the new state plan pages.

If you have any additional questions or need further assistance, please contact Ysabel Gavino via email at Maria.Gavino@cms.hhs.gov.

Sincerely,

[redacted]

Todd McMillion
Director
Division of Reimbursement Review

Enclosures

DEPARTMENT OF HEALTH ANDHUMAN SERVICES
CENTERS FOR MEDICARE & MEDICAID SERVICES

FORM APPROVED
OMB No. 0938-0193

TRANSMITTAL AND NOTICE OF APPROVAL OF STATE PLAN MATERIAL

FOR: CENTERS FOR MEDICARE & MEDICAID SERVICES

1. TRANSMITTAL NUMBER: 26 — 0004

2. STATE: FL

3. PROGRAM IDENTIFICATION: TITLE OF THE SOCIAL SECURITY ACT: (●) XIX ( ) XXI

TO: CENTER DIRECTOR
CENTERS FOR MEDICAID & CHIP SERVICES
DEPARTMENT OF HEALTH AND HUMAN SERVICES

4. PROPOSED EFFECTIVE DATE
July 1, 2026

5. FEDERAL STATUTE/REGULATION CITATION
42 CFR 447 Subpart F,Section 1905(a)(9)

6. FEDERAL BUDGET IMPACT (Amounts in WHOLE dollars)
a. FFY 2026-2027 $ (28,231)
b. FFY 2027-2028 $ $ 0

7. PAGE NUMBER OF THE PLAN SECTION OR ATTACHMENT
Attachment 4.19-B pages 1, 16
Supplement 3

8. PAGE NUMBER OF THE SUPERSEDED PLAN SECTION OR ATTACHMENT *(If Applicable)*
Attachment 4.19-B pages 1, 16
Supplement 3

9. SUBJECT OF AMENDMENT
This amendment updates buy-back pursuant to the General Appropriations Act for State Fiscal Year 2026-2027, Other Fees for Service category, for individuals who are eligible Medicaid recipients. The update reflects a decrease in the buy-back provisions resulting from changes to the Federal Medical Assistance Percentage.

10. GOVERNOR'S REVIEW *(Check One)*
( ) GOVERNOR'S OFFICE REPORTED NO COMMENT
( ) COMMENTS OF GOVERNOR'S OFFICE ENCLOSED
( ) NO REPLY RECEIVED WITHIN 45 DAYS OF SUBMITTAL
(●) OTHER, AS SPECIFIED:

11. SIGNATURE OF STATE AGENCY OFFICIAL
[redacted]

12. TYPED NAME
Brian Meyer

13. TITLE
Deputy Secretary for Medicaid

14. DATE SUBMITTED
8/26/2026

15. RETURN TO
Mr. Brian Meyer

Deputy Secretary for Medicaid
Agency for Health Care Administration
2727 Mahan Drive, Mail Stop #8
Tallahassee, Florida 32308

Attention: Shanise Jackson

FOR CMS USE ONLY

16. DATE RECEIVED
August 26, 2026

17. DATE APPROVED

PLAN APPROVED - ONE COPY ATTACHED

18. EFFECTIVE DATE OF APPROVED MATERIAL
July 1, 2026

19. SIGNATURE OF APPROVING OFFICIAL
[redacted]

20. TYPED NAME OF APPROVING OFFICIAL
Todd McMillion

21. TITLE OF APPROVING OFFICIAL
Director, Division of Reimbursement Review

22. REMARKS

Instructions on Back

FLORIDA TITLE XIX COUNTY HEALTH DEPARTMENT

REIMBURSEMENT PLAN

VERSION XXIV

EFFECTIVE DATE: July 1, 2026

I. Cost Finding and Cost Reporting

A. Each county health department (CHD) participating in the Florida Medicaid program shall submit one complete, legible copy of a cost report to the Agency for Health Care Administration (AHCA), Bureau of Medicaid Program Finance, Division of Cost Reimbursement, postmarked or accepted by a common carrier no later than five calendar months after the close of its cost reporting year.

B. Cost reports available to AHCA pursuant to section IV of this plan, shall be used to initiate this plan.

C. Each CHD is required to detail costs for its entire reporting year, making appropriate adjustments as required by this plan for determination of allowable costs. A prospective reimbursement rate shall not be established for a CHD based on a cost report for a period less than 12 months. Interim rates shall be cost settled for the interim rate period.

D. The cost report shall be prepared in accordance with the method of reimbursement and cost finding of Title XVIII (Medicare) Principles of Reimbursement described in Title 42, Code of Federal Regulations (CFR), Chapter 413, and further interpreted by the Provider Reimbursement Manual, Centers for Medicare and Medicaid Services (CMS) Pub. 15-1, except as modified by Title XIX of the Social Security Act (SSA), this plan, requirements of licensure and certification, and the duration and scope of benefits provided under the Florida Medicaid program.

E. Each CHD shall file a legible and complete cost report within five months, or six months (if a certified report is being filed), after the close of its reporting period.

F. If a CHD provider submits a cost report late, after the five month period, and that cost report would have been used to set a lower reimbursement rate for a rate period had it been submitted within five

Amendment: 2026-0004
Effective: 7/1/2026
Supersedes: 2025-0003
Approval Date: November 13, 2026

15.	**July 1, 2021**		
	First Cut	3.23600%	$368,743
	Second Cut	3.41750%	$376,825
	Third Cut	.073600%	$7,833
	Fourth Cut	17.69600%	$1,883,109
	Fifth Cut	6.85760%	$600,621
16.	**July 1, 2022**		
	First Cut	2.91396%	$207,173
	Second Cut	3.0672%	$211,713
	Third Cut	.06578%	$4,401
	Fourth Cut	15.82315%	$1,057,997
	Fifth Cut	5.9955%	$337,450
17.	**July 1, 2023**		
	First Cut	2.40437%	$263,299
	Second Cut	2.5176%	$269,070
	Third Cut	.05368%	$5,593
	Fourth Cut	12.91309%	$1,344,625
	Fifth Cut	4.72937%	$428,871
18.	**July 1, 2024**		
	First Cut	2.684636%	$311,923
	Second Cut	2.81916%	$318,759
	Third Cut	.060301%	$6,626
	Fourth Cut	14.50564%	$1,592,936
	Fifth Cut	5.41159%	$508,070
19.	**July 1, 2025**		
	First Cut	2.665060%	$242,871
	Second Cut	2.798040%	$248,194
	Third Cut	0.059835%	$5,159
	Fourth Cut	14.393795%	$1,240,303
	Fifth Cut	5.362845%	$395,597
20.	**July 1, 2026**		
	First Cut	2.609231%	$143,531
	Second Cut	2.737841%	$147,698
	Third Cut	.058510%	$3,070
	Fourth Cut	14.075233%	$738,094
	Fifth Cut	5.224702%	$235,416