

**Medicare Ground Ambulance Data Collection System
Frequently Asked Questions (FAQ)
July 31, 2020**

Beginning on January 1, 2021, the Centers for Medicare and Medicare Services (CMS) requires selected ground ambulance organizations to collect and report cost, revenue, utilization, and other information through a Ground Ambulance Data Collection System. This FAQ is provided to assist ground ambulance organizations in collecting and reporting the required data. It will be updated as necessary based on feedback and questions we receive from ambulance organizations. Questions and answers added or updated after the initial November 1, 2019 version to the FAQ are noted at the end of the question.

Additional questions may be submitted to the CMS's ambulance data collection mailbox (AmbulanceDataCollection@cms.hhs.gov). For a list of supplemental documents, webinars, and other resources, please see CMS's Ambulances Services Center website at <https://www.cms.gov/Center/Provider-Type/Ambulances-Services-Center.html>.

Note: CMS has delayed the data collection and reporting requirements by one year for ground ambulance organizations that were selected to participate in the first year of the Data Collection System. Organizations selected in year 1 will now collect and report information with those selected in year 2. The FAQ has been updated throughout to reflect the year 1 delay. More information on this modification is available [here](#). *[Added 7/31/2020]*

1. General Questions

Question: Why is CMS collecting cost, revenue, and other information from Medicare ground ambulance providers and suppliers?

Answer: Section 50203(b) of the Bipartisan Budget Act (BBA) of 2018 (Public Law 115-123) added paragraph (17) to section 1834 (l) of the Social Security Act. This section requires the Secretary of the U.S. Department of Health and Human Services to collect cost, revenue, utilization, and other information determined appropriate by the Secretary from providers and suppliers of ground ambulance services. CMS has developed a Ground Ambulance Data Collection System to meet this requirement.

Question: What is a Medicare ground ambulance organization?

Answer: CMS uses the term "ground ambulance organizations" in this document and in the Ground Ambulance Data Collection System to refer to organizations enrolled in Medicare as providers or suppliers of services that bill Medicare for ground ambulance services. Ground ambulance services include ambulance services rendered using land and/or water ambulances, but not air ambulances.

Question: How will the collected information be used?

Answer: The collected information will be provided to the Medicare Payment Advisory Commission (MedPAC) who is required to submit a report to Congress on the adequacy of Medicare payment rates for ground ambulance services and geographic variations in the cost of furnishing such services.

Question: Why is it important for ground ambulance organizations to collect and report complete and accurate information?

Answer: The information will help CMS understand the costs that your organization and other ground ambulance organizations face to provide ground ambulance services. The data will be analyzed to assess the adequacy of Medicare payment rates for ground ambulance services.

Question: Will the information that my organization reports be made public?

Answer: Your organization's specific responses will not be made public. CMS will periodically release summary statistics, respondent characteristics, and other relevant results from the collected information in the aggregate so that individual ground ambulance organizations are not identifiable.

Question: How can my organization prepare to collect and report information?

Answer: Ground ambulance organizations can review a printable version of the data collection instrument, review supplemental documentation, and participate in CMS webinars to ensure that they are collecting the required information. For a list of resources, please see CMS's Ambulances Services Center website at <https://www.cms.gov/Center/Provider-Type/Ambulances-Services-Center.html>.

2. Sampling and Notification

Question: How does CMS determine which ground ambulance organizations must report information? [Updated 7/31/2020]

Answer: CMS is required to identify representative samples of ground ambulance organizations to collect and report information each year through 2024. Organizations are selected using their National Provider Identifiers (NPIs). A ground ambulance organization may not be selected in two consecutive years, to the extent practicable. We expect that each NPI will be selected and need to report information only once.

Question: What is my organization's National Provider Identifier (NPI)?

Answer: Your organization's NPI is listed on your claims that are submitted when billing Medicare for ground ambulance services. You can look up your NPI number and other information associated with your NPI (e.g., addresses) using the CMS National Plan and Provider Enumeration System (NPPES) at <https://npiregistry.cms.hhs.gov/>. You can update or correct the information associated with your NPI via NPPES at <https://nppes.cms.hhs.gov/#/>.

Question: How will CMS notify the ground ambulance organizations that have been sampled each year?

Answer: Sampled organizations will receive notification by mail and/or e-mail from the Medicare Administrative Contractor (MAC) assigned to your service area. Sampled organizations will also be listed on the CMS website at <https://www.cms.gov/Center/Provider-Type/Ambulances-Services-Center.html>.

Question: Which contact information will CMS use to notify organizations sampled each year?

Answer: The Medicare Administrative Contractor (MAC) assigned to your service area will send notifications to authorized officials and mailing addresses from Medicare provider and supplier enrollment forms linked to the sampled National Provider Identifier (NPI). You can view and update your current enrollment record in the Medicare Provider Enrollment, Chain, and Ownership System (PECOS) at <https://pecos.cms.hhs.gov/pecos/login.do>. Please contact your MAC if your organization's NPI listed on the CMS website as selected to report information to CMS and you do not receive an email or letter from your MAC with additional instructions.

3. Data Collection and Reporting Timeline and Effort

Question: When will sampled organizations collect information?

Answer: Sampled organizations will collect the required information during a continuous 12-month collection period. Organizations may choose a collection period aligning with the calendar year or the organization's fiscal year. Sampled organizations must notify their MACs as to which continuous 12-month data collection period they will use (instructions will be provided in the notification letters sent from MACs).

Question: Will the modification listed in the COVID-19 Emergency Declaration Blanket Waiver issued by CMS on May 15, 2020 allow ground ambulance organizations selected in year 1 the option to continue with their current data collection period that started in early 2020 or choose to select a new data collection period starting in 2021? [Added 7/31/2020]

Answer: No. The ground ambulance organizations that were selected in year 1 do not have an option and must select a new data collection period starting in 2021. CMS cannot permit this option because the data collected in 2020 during the public health emergency may not be reflective of typical costs and revenue associated with providing ground ambulance services.

Question: When will sampled organizations report information? [Updated 7/31/2020]

Answer: Sampled organizations will report information within a 5-month reporting period that starts at the end of the organization's collection period. For example, if your organization begins collecting information on January 1, 2021, your organization's collection period will run until December 31, 2021 and your organization must report information during the 5-month period between January 1, 2022 and May 31, 2022.

Question: How are data collection and reporting dates adjusted for organizations selected in Year 1 given the modification listed in the CMS COVID-19 Emergency Declaration Blanket Waiver? [Added 7/31/2020]

Answer: CMS issued a COVID-19 Emergency Declaration Blanket Waiver delaying data collection and reporting requirements for ground ambulance organizations selected in Year 1 by one year. The organizations selected in Year 1 will now collect data during a continuous 12-month period starting in 2021 (rather than 2020) and will now report information during a 5-month period starting in 2022 (rather than 2021). As an example, a Year 1 organization that previously would have collected information from January 1, 2020 to December 31, 2020 and reported information between January 1, 2021 to May 31, 2021 will now collect information from January 1, **2021** to December 31, **2021** and report information between

January 1, **2022** and May 31, **2022**. Organizations in the Year 1 sample will not report any information collected to date in 2020.

Question: Can you provide examples of different data collection periods and the data reporting periods depending on my accounting period start date? [Updated 7/31/2020]

Answer: Example of a Data Collection and Reporting Period for a Ground Ambulance Organization with a Calendar Year Accounting Period:

Data Collection Period	Data Reporting Period
01/01/2021 – 12/31/2021	01/01/2022 – 05/31/2022

Examples of Data Collection and Reporting Periods for a Ground Ambulance Organization with Accounting Period not based on a Calendar Year:

Data Collection Period	Data Reporting Period
06/01/2021 – 05/31/2022	06/01/2022 – 10/31/2022
07/01/2021 – 06/30/2022	07/01/2022 – 11/30/2022
08/01/2021 – 07/31/2022	08/01/2022 – 12/31/2022
10/01/2021 – 09/30/2022	10/01/2022 – 02/28/2023

Question: How long will it take to collect and report data?

Answer: The time spent collecting the required information will vary depending on your organization’s accounting and recordkeeping systems. Some organizations will need to adjust how they track information prior to the start of the data collection period in order to collect the required information. CMS estimates it will take 20 hours on average to collect information, including your ongoing collection of information over your organization’s 12-month collection period. CMS estimates that it will take 3 hours to enter and report the requested information.

4. Requirement to Report

Question: My organization also provides fire/rescue (or other public safety) services. Do we need to report information? [Updated 12/4/2019]

Answer: Yes. All organizations that provide ground ambulance services, including those that provide other services such as fire, police, or other public safety services, must report information if selected. The Ground Ambulance Data Collection System provides instructions on how to report costs and revenue for a range of ground ambulance organization types.

Question: My organization does not currently furnish ground ambulance services. Do we need to respond to the notification from our Medicare Administrative Contractor?

Answer: Yes. Every sampled National Provider Identifier (NPI) must notify their Medicare Administrative Contractor (MAC) of the data collection period the organization will use to collect information.

Question: My organization did not furnish any ground ambulance services during the 12-month collection period. Do we need to report information?

Answer: Every sampled NPI must also sign up for and enter the Ground Ambulance Data Collection System during their organization's reporting period. One of the first questions you will be asked upon reporting data is whether the sampled NPI provided ground ambulance services during the data collection period. Answering "no" to this question will complete your reporting.

Question: My organization was sampled but ceased all operations before or during the data collection and reporting periods. Is reporting required?

Answer: Reporting is required if the organization provided any ground ambulance services during the collection period.

Question: What happens if my organization doesn't report the required information?

Answer: If your organization does not report the required information by the end of the 5-month reporting period, it will be subject to a 10% reduction in Medicare payments under the Medicare Part B Ambulance Fee Schedule (AFS) for the following calendar year.

Question: Can my organization request a hardship exemption from the payment reduction?
[Updated 7/31/2020]

Answer: Yes. Organizations that did not report sufficient data due to a significant hardship, such as a natural disaster, bankruptcy, or other similar situations may request a hardship exemption. To request a hardship exemption after the ground ambulance organization receives notification that it will be subject to the 10 percent payment reduction as a result of not sufficiently submitting information under the data collection system, organizations should complete a request form that will be available at the end of the data reporting period on CMS's Ambulances Services Center website at <https://www.cms.gov/Center/Provider-Type/Ambulances-Services-Center.html>. Organizations can request a hardship exemption within 90 calendar days of the date that CMS notified the organization that it would receive a 10 percent payment reduction as a result of not submitting sufficient information under the data collection system. Your organization will be asked to supply information such as reason for requesting a hardship exemption, evidence of the hardship (e.g., photographs, newspaper, other media articles, financial data, bankruptcy filing, etc.), and date when your organization would be able to begin reporting information. All hardship exemption requests will be evaluated based on the information submitted that clearly shows that they are unable to submit the required data.

5. Reporting Information

Question: Who within my organization should report information?

Answer: We recommend that the person or persons in your organization with the most knowledge of your organization's costs and revenues report information. You may find that this person needs to reach out to additional individuals to gather cost information not currently tracked by your ground ambulance organization (e.g., if your municipality pays your ambulance facility rent or provides benefits).

Question: Where and how does my organization report information? [Updated 7/31/2020]

Answer: No information will be reported until 2022. As we stated in the CY 2020 Physician Fee Schedule Final Rule (84 FR 62867), a secure web-based data collection system will be available before the start of your data reporting period to allow time for users to register, receive their secure login information, and receive training from CMS on how to use the system. CMS will provide separate instructions on how to access the online Ground Ambulance Data Collection System. You can view a printable version of the ground ambulance data collection instrument at: <https://www.cms.gov/Center/Provider-Type/Ambulances-Services-Center> for the data collection requirements.

Question: My organization was selected in the first group to collect and report cost and other required data. When will we be able to register for the data collection system? [Updated 7/31/2020]

Answer: Registration for the system will begin in December 2021. Please check the Medicare Ambulance Services Center website at <https://www.cms.gov/Center/Provider-Type/Ambulances-Services-Center.html> for updates.

Question: What is the data collection instrument?

Answer: The Ground Ambulance Data Collection System includes a data collection instrument, which is a series of questions that you will respond to in order to report information.

Question: Who can my organization contact if we are experiencing technical issues or have a question related to the Ground Ambulance Data Collection System?

Answer: Multiple resources to help with all aspects of data collection are available at <https://www.cms.gov/Center/Provider-Type/Ambulances-Services-Center.html>. For other questions, please e-mail AmbulanceDataCollection@cms.hhs.gov.

6. Data Collection Scope and Principles

Question: What information will be collected?

Answer: The data collection instrument includes questions on your organization's characteristics, service area, emergency response time (if applicable), mix of ground ambulance services (e.g., basic life support versus advanced life support and emergency versus non-emergency transports), costs (including those related to labor, facilities, vehicle, equipment, consumables, supplies, and other), and revenues (e.g., payments from health insurers).

Question: What should my organization do when precise estimates are not available? Should we leave the answer blank or should we estimate?

Answer: Information reported should be as complete and accurate as possible. For certain questions, the data collection instrument instructions indicate that your organization may report an estimate or the best response that is relevant to your organization. You will be asked at the end of reporting information in the Ground Ambulance Data Collection System to certify the accuracy of your responses. If the reported information is not complete or

reported within the reporting period, a 10% reduction in payment will be applied on Medicare AFS payments for the following calendar year.

Question: Should my organization report certain costs or revenues more than once on the data collection instrument?

Answer: No. Staff time, costs, and revenues should be reported only once and should not be double counted. Please see the detailed instructions in each section.

Question: Can my organization collect information using our current accounting practices?
[Added 7/31/2020]

Answer: In general, you will be able to report information collected under your organization's current accounting practices. CMS understands that some ground ambulance organizations use accrual-basis accounting while others use cash-basis accounting. Please follow the instructions in each instrument section.

Question: My ground ambulance organization is owned and/or operated by our local municipality. The municipality pays directly for some costs associated with our ground ambulance operations (e.g., facilities costs, utilities, fuel, benefits, etc.). Do we need to report on these costs? **[Updated 7/31/2020]**

Answer: Yes. You must work with your municipality to report the costs that are relevant to your ground ambulance service. Otherwise, the costs that you report will be incomplete and not reflect your organization's total costs. This would also apply if your ground ambulance organization is part of a broader organization that pays directly for some of your organization's costs (e.g., a hospital Medicare provider that also owns and provides ground ambulance services). The specific information that you will need to collect and report might include information on labor costs (Section 7); facilities costs (Section 8); Vehicle costs (Section 9); equipment, consumable, and supply costs (Section 10), and other costs (Section 11). If you are a fire, police, or other public safety-based ground ambulance organization, please report labor hours and compensation associated with both ground ambulance **and** other public safety roles per the data collection instrument instructions.

Question: How should we account for goods or services provided by another organization (e.g., hospital, local government)? **[Added 7/31/2020]**

Answer: Whether and how to account for costs realized by an entity other than your ground ambulance organization depends on the nature of the relationship with the other entity. CMS has heard that it is relatively common for some costs – for example dispatch, vehicle maintenance, or administrative costs – to be borne by an organization's local municipality or a part of a local municipal government (such as a police department):

- *If your ground ambulance organization is part of or associated with a local municipality, you need to report these costs. For example, if dispatch services are provided by your municipality's police department and your ground ambulance organization is part of or associated with the same municipality, then you must collect and report a share of dispatch costs associated with ground ambulance operations. See the related question "My ground ambulance organization is owned and/or operated by our local municipality. The municipality pays directly for some costs associated with*

- our ground ambulance operations (e.g., facilities costs, utilities, ambulance fuel, benefits, etc.). Do we need to report on these costs?”
- *If your ground ambulance organization is NOT part of (i.e., owned or operated by) a local municipality, you do NOT need to report costs associated with services provided by your local municipality other than costs (if any) paid directly by your organizations for the service. If your municipality provides dispatch services for your community and your organization does not pay for this service, then no costs related to dispatch are reported. See the related question “My organization received donations during the data collection period (e.g., an ambulance donated by the community, medicines or medical consumables provided by hospitals, or cash donations). How should these donations be reported?” If your organization makes a payment in exchange for a service, report the payment as a cost under the appropriate section of the data collection instrument.*

The same principles apply to similar cases, for example when the other entity is a hospital, non-profit organization, or other type of entity.

Question: My organization received donations during the data collection period (e.g., an ambulance donated by the community, medicines or medical consumables provided by hospitals, or cash donations). How should these donations be reported?

Answer: Cash donations are reported in the revenue section of the data collection instrument. You will be able to report whether vehicles, facilities, and supplies are donated to your organization. You do not need to provide a fair market value for these donations. Note that for the purposes of reporting, donations are defined as coming from organizations with which you do not have business relationships. Facilities, utilities, benefits, etc. provided by your municipality are not considered donations if your organization is run by the same municipality (see question above).

Question: My organization responds to emergency calls for service in conjunction with another organization. How should this information be reported? [Added 12/4/2019]

Answer: The data collection instrument provides you with the ability to report these calls in various sections based on your circumstances. Section 5, Question 3 asks whether your organization responds to calls with another non-transporting agency (e.g., a local fire department) that is not part of your organization. Section 11, Questions 4 and 5 allows you to report amounts paid to other organizations if your organization compensates another organization for providing labor or other inputs used in joint responses to calls for service. Section 13, Question 5 allows you to report cases where your organization receives revenue from another organization from joint responses to calls for service.

Question: My organization is part of a larger parent organization (such as a broader company) that bills for ground ambulance services under multiple National Provider Identifiers. Should my organization’s costs and revenues associated with the larger parent organization be reported?

Answer: Yes. One of the initial data collection instrument questions will ask whether this scenario applies to your ground ambulance organization. If so, the data collection instrument will ask you to report an allocated share of your parent organization’s (also known as “central office”) costs in different data collection instrument sections.

Question: My organization also provides fire, police, and/or other public safety services. How should ground ambulance costs and revenue be reported? [Added 12/4/2019]

Answer: The instructions will indicate how you should report staffing, labor costs, other costs, and revenues if your organization provides ground ambulance and other services, for example: fire, police, or other public safety services.

7. Reporting Information on Staffing and Labor Costs

Question: My organization uses volunteer staff. How should volunteer labor be reported?

Answer: When completing the data collection instrument, you will be asked to indicate the various categories you have for paid and volunteer staff. You will be directed to a section specifically for reporting staffing and costs associated with volunteer labor if applicable. In this section, you should report on the total hours worked annually by volunteer staff in different categories, as well as the total costs associated with stipends, honoraria, benefits, and/or other compensation for ground ambulance volunteer labor.

Question: How should staffing and labor costs be reported if some staff have both administrative/facilities and emergency medical technical (EMT)/response responsibilities?

Answer: With respect to categorizing staff, you will report individuals with ANY EMT/response responsibilities in the appropriate EMT/response category and not in any other category. You will categorize EMT/response staff in the category that matched their level at the start of the data collection period. You will not report these staff in the administration/facilities staff categories. For example, an EMT with vehicle maintenance responsibilities would contribute to the appropriate EMT category but not to the vehicle maintenance category. When it comes time for reporting labor costs for staff that have both EMT and administrative/facility responsibilities, report total compensation as well as total labor hours annually for all EMT/response staff per category.

Question: How should hours worked and compensation for staff who have ground ambulance as well as fire, police, and/or other public safety roles in my organization be reported? [Added 12/4/2019]

Answer: There are separate labor categories for staff with and without fire, police, and/or other public safety roles. Assign staff members to “with fire, police, and/or other public safety” categories if they have fire, police, and/or other public safety roles **at your organization**.

Question: What if some of my organization’s staff have non-ground ambulance responsibilities (e.g., air ambulance operations, public health responsibilities, or fire/police activities)? [Updated 12/4/2019]

Answer: If staff contributes only a fraction of their time to ground ambulance operations, you will have the opportunity to report the total hours worked annually unrelated to ground ambulance or fire, police, or other public safety response duties.

Question: How should staffing and labor costs be reported if some staff changed roles during the data collection period? [Updated 12/4/2019]

Answer: Include staff in the labor category that best matched their level at the start of the data collection period. The one exception is when a volunteer staff member transitions to a paid position or vice versa. In this case, always count the staff member and his or her hours and compensation in the relevant paid staff category. In all cases, each staff member should contribute to **only one labor category** for the purposes of reporting even if they change roles during the data collection period.

Question: Should hours on call be included in total hours worked? [Added 7/31/2020]

Answer: When reporting hours worked, whether for paid or volunteer staff, do not include hours on call toward hours worked.

Question: How should we report staff training in the data collection instrument? [Added 7/31/2020]

Answer: There are two ways that you can report training. If training is conducted by your organization's staff, you would include hours worked and compensation for training staff in your calculations of total hours worked and total compensation. Employees would report hours spent and compensation (if any) for attending trainings. If the training is not just on ground ambulance topics, the reported total hours and compensation would reflect an estimate the percent of time related to ground ambulance. If you have other training expenses or pay money to an outside organization for training activities, these can be listed in Section 11, Question 3 under the category "Training and continuing education costs (e.g., costs for materials, travel, training fees, and labor)." Costs related to collecting and reporting data to the Medicare Ground Ambulance Data Collection System should not be reported.

Question: How should we report paid time off (PTO) in the data collection instrument? [Added 7/31/2020]

Answer: Paid time off (PTO) is not included in the hours worked section in the labor portion of the data collection instrument. However, PTO is a benefit that should be included in the total compensation questions of the labor section.

8. Reporting Other Information

Service Area

Question: How should our organization define the primary and secondary service area for our particular circumstances? [Updated 7/31/2020]

Answer: For the purposes of this data collection effort, use your best judgement. In general, your primary service area is the area in which you are exclusively or primarily responsible for providing service at one or more levels and where it is highly likely that the majority of your transport pickups occur. A secondary service area is outside your primary service area, but one where you regularly provide services through mutual or auto-aid arrangements or at a different level of service compared to your primary service area. When reporting service areas using ZIP codes, it is possible that you will report the same ZIP code as belonging to both your primary and secondary service area, for example in a case where a town and a township share a ZIP code and your organization is primarily responsible for service within the town but has mutual or auto aid agreements with the surrounding

township. Please list all ZIP codes in your service area, even if they cross over into another county or municipality. For the service volume section of the instrument, responses, transports, etc. to **both** primary and secondary service areas should be included in the totals reported.

Service Mix/Service Volume

Question: How should my organization count ground ambulance responses and/or transports if more than one vehicle is sent to the scene or if more than one patient is transported? [Added 7/31/2020]

Answer: If more than one vehicle is sent to the scene, count this as one response. Organizations should count the total number of patients transported. A single response may result in multiple transports in cases where multiple ambulances are deployed or when multiple patients are transported by the same ambulance.

Question: How should our organization report on situations where we respond to calls for service in conjunction with staff from another organization? [Added 7/31/2020]

Answer: In Section 5, Question 3, you can report that your organization responds to calls for service in conjunction with vehicles and/or staff from another organization. You must report payments that you make to the other organization (as “other costs” in Section 11) and payments received by your organization (as revenue in Section 13). You will not need to report specific labor or other costs from the other organization. Report the total revenue that your organization receives from payers and other sources, even if you later share the revenue with the other organization.

Facilities

Question: Which facilities must be reported?

Answer: Include all facilities that are related to your ground ambulance operations. These include dispatch/call centers, garages, maintenance facilities, administrative buildings, and staff buildings. Include facilities regardless of whether they are owned by, rented by, or donated to your organization. Do not include facilities that are used by contracted entities, i.e., that your organization does not itself occupy. For example, if your organization does not operate its own call center but rather pays a monthly fee to a call center for the broader area, you do not need to include that call center’s facilities in your costs.

Question: If my organization shares facilities with another organization or if my organization also provides non-ground ambulance services (e.g., fire/rescue services), how do we calculate the percent square footage dedicated to ground ambulance services?

Answer: For shared facilities, report your best estimate as to what percent of square footage of the facility is dedicated to ground ambulance activities. If part or all of your facility is used for both ground ambulance and non-ground ambulance activities (e.g., office space that houses administrative activities for both fire and ambulance) a suggested approach is to allocate based on the proportion of responses that are for ground ambulances. For example, if your organization typically responds to 1000 fire and ambulance calls a year and a ground ambulance is deployed in 70% of those calls, you can allocate 70% of the office space to ground ambulance activities.

Question: My organization does not record buildings as assets or calculate depreciation for buildings. Do we need to report depreciation for buildings? [Added 7/31/2020]

Answer: No.

Vehicles

Question: Should my organization include ground ambulances that we used for only part of the data collection period in the vehicles section of the data collection instrument?

Answer: Yes. Report all ground ambulances used during the data collection period.

Question: Our organization uses combination fire truck/ambulances. Are these considered ground ambulances?

Answer: If these vehicles are considered ground ambulances in your jurisdiction, report them as ambulances. If not, include them in the “other vehicles” section.

Question: Our organization also has fire/rescue services. Should we include fire trucks in the “other vehicle costs” section?

Answer: You should report only fire trucks that are included in ground ambulance calls or support ground ambulance operations.

Question: How should we calculate annual depreciation expenses for vehicles and capitalized equipment? [Updated 7/31/2020]

Answer: In general, you will be able to use your organization’s standard approach to calculating depreciation expenses. If your organization calculates depreciation expense for multiple purposes (e.g. depreciation for tax incentive purposes vs. Generally Accepted Accounting Principles (GAAP) for standard auditing purposes), please report the depreciation expense captured for standard auditing purposes. There are several presentations, such as the December 5, 2019 National Provider Call, that provide examples of reporting annual depreciation expenses in Section 8 (Facilities Costs), Section 9 (Vehicle Costs), and Section 10 (Equipment, Consumable, and Supply Costs) of the data collection instrument. These presentations are available on the Ambulances Services Center website at <https://www.cms.gov/Center/Provider-Type/Ambulances-Services-Center.html>.

Equipment/Supplies

Question: How should we distinguish between capital and non-capital equipment? What are examples of capital equipment?

Answer: Organizations use different approaches to determine whether equipment is capital or non-capital. You may use your organization’s guidelines to determine which medical or non-medical equipment could be reported as capital equipment. Generally, equipment will be considered a capital expense if it can endure repeated use and is high cost (e.g., over \$5,000). Examples include, but are not limited to, ventilators, monitors, or power lifts.

Question: My organization is a Medicare provider. Do we need to report on annual capital medical and non-medical equipment expenses for the entire provider (e.g., hospital)? [Added 12/4/2019]

Answer: No. You can report an amount that is specific to your ground ambulance operations. In this case, report 100% when asked for the percentage of capital medical equipment expenses attributable to ground ambulance services during the data collection period.

Question: My organization uses a cash basis for accounting and does not depreciate equipment or supplies. Do we need to start calculating annual depreciation? [Added 7/31/2020]

Answer: No. If your department is a cash basis entity and doesn't calculate depreciation, you do not have to report depreciation. Please report the entire purchase costs in the relevant sections.

Revenue

Question: How is revenue defined for the purposes of collecting and reporting data? [Added 7/31/2020]

Answer: Report gross/total revenue received from all sources during the data collection period. You may need to collect information from a billing company or your municipality in order to report this information. Do not report charges, billed amounts, or bad debt. Depending on your organization's accounting practices, CMS understands that the revenue received during the data collection period may not perfectly align with the services provided during the data collection period.

Question: In reporting revenue by payer, my organization is unable to separate Medicare revenue between original fee-for-service (FFS) and Medicare Advantage, or between traditional Medicaid and Medicaid Managed Care. How should we report this revenue? [Added 7/31/2020]

Answer: It is important that you report on the different sources of revenue that your organization receives. Reporting revenue from Medicare FFS and Medicare Advantage into one source of revenue could distort the data. It is important that CMS have accurate data to access the adequacy of payments under the AFS which is a Medicare Part B FFS program. Medicare FFS and Medicare Advantage (Medicare Part C) are two different programs with different payment structures and as such will need to be uniquely identified.

Question: My organization is unable to separate revenue from payers related to transports and non-transport services. How should we report revenue for non-transport services? [Added 7/31/2020]

Answer: If possible, report only revenue from transports in Section 13, Questions 2-4. Report revenue from non-transport EMS and ground ambulance services in Section 13, Question 5.

Question: How are donated medications and/or supplies reported?

Answer: You do not need to report the costs or market value of donated medications or supplies. You can indicate that your organization did not have any costs associated with medicines because medicines were provided by another entity (e.g., a hospital that does not own or operate your ground ambulance organization). You must report medication and

supply costs if medications and/or supplies are provided by another entity (e.g., a hospital) that does own and/or operate your ground ambulance organization.

Question: My organization shares revenue from billed service with another organization. Should we report the revenue we receive from payers or the share we retain? [Added 7/31/2020]

Answer: Report the revenue that you initially receive from payers. Do not subtract the amount that you share with another organization. Report the amount you do share in Section 11 (“Other Costs”) as a cost.