



# COST COLLECTION GUIDE

FOR EMS AGENCIES

# Section 1: General Survey Instructions

This data collection instrument includes detailed questions about your organization's characteristics, services, ground (land and water) ambulance costs, and revenue. The questions generally refer to your organization's total ground ambulance costs, revenue, and volume of services, not just the portion of costs, revenue, and volume related to services that you provided to Medicare beneficiaries. Organization-specific data collected through this effort will not be published.

If your organization bills Medicare for ground ambulance services under multiple National Provider Identifiers (NPIs), the data collection instrument will specify the NPI for which CMS is requesting data. CMS uses the term "ground ambulance organization" to refer to the NPI for which they are requesting data. They are requesting information pertaining to the 12-month period aligning with either calendar year that you are selected to report, either by calendar year or your fiscal year.

The data collection instrument consists of 13 sections. The time spent gathering the data needed to complete the data collection instrument will vary depending on your organization's accounting and recordkeeping systems. It is expected to take up to 20 hours to review the instructions and collect the required data and an additional 3 hours to enter, review, and submit the information.

CMS want to make sure that we get a full picture of the cost of operating ground ambulance services at your ground ambulance organization. If your organization is part of a local government or larger institution that pays for certain of your ground ambulance costs (e.g., if your municipality pays facility rent), you will need to collect and report that information. You will not be asked to estimate the value of volunteer labor or supplies, equipment, or other inputs that are donated to your organization.

**Note: NAEMT is providing guidance on questions that may generate questions, and on questions that we feel providers may benefit from additional information. This guide does not address every data field in the cost reporting process, as some data fields are relatively self-explanatory.**

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## Section 2: Organizational Characteristics

Question # & Type	Question / Data Element	Type of Data	Notes	Potential Data Source
1. Is <b>[pre-populate number]</b> an NPI your organization used to bill for ground ambulance services during data collection period	Yes / No	Select Choice	If “No” selected, you will be directed to exit from the tool with resources to contact if you have questions.	<a href="#">CMS NPI Registry</a>
2. Does your organization use more than one NPI to bill Medicare for ground ambulance services?	Yes / No	Select Choice	You are being asked to complete this instrument and enter data only for the following NPI: <b>[pre-populate number]</b> . You will be asked to allocate a portion of costs and revenues incurred at the level of your parent organization (otherwise known as your central office) related to corporate management, information technology [IT] systems, etc., in sections below.	<a href="#">NPPES FAQ</a>
3. What is the name of your organization? For the remainder of the instrument, we use the term “organization” to refer to the NPI for which we are requesting data.	Text	Enter Name		
4. What is the name, job title, and contact information for the primary person completing this instrument?	Text	Enter name, job title, and contact information		
5. Which description of ownership type best fits your organization? a. For-profit b. Non-profit excluding government c. Government (e.g., federal, state, county, city/township/other municipal) d. Public/private partnership	Drop Down	Select Choice	Be as specific as possible. Subsequent questions will be driven by your selection, specifically related to shared costs and revenues for agencies that select answers a, b, or d.	
6. Did your organization use volunteer labor for any positions related to your ground ambulance service during the data collection period?	Yes / No	Select Choice	Please include volunteers even if they receive small stipends, allowances, or other incentives from your organization. Do not include staff who are paid on an hourly or salary basis even if they perform some activities (e.g., responding as an EMT) on a volunteer basis.	

<p>7. Which category best describes your ground ambulance operation?</p> <ul style="list-style-type: none"> <li>a. Fire department-based</li> <li>b. Police or other public safety department-based (including all-hazards public safety organizations)</li> <li>c. Government stand-alone emergency medical services (EMS) agency</li> <li>d. Hospital or other Medicare provider of services (such as skilled nursing facility)</li> <li>e. Independent/proprietary organization primarily providing EMS services</li> <li>f. Independent/proprietary organization primarily providing non-emergency services</li> <li>g. Other (please specify)</li> </ul>			<p>For the full list of Medicare provider of services categories, see <a href="https://www.cms.gov/Research-Statistics-Data-and-Systems/Downloadable-Public-Use-Files/Provider-of-Services/index">https://www.cms.gov/Research-Statistics-Data-and-Systems/Downloadable-Public-Use-Files/Provider-of-Services/index</a>.</p>	
<p>8. [If Question 7= a, b, or d] You indicated that your ground ambulance operation is XX. Please confirm that your ground ambulance operation shares operational costs, such as building space or personnel, with these other operations.</p>	<ul style="list-style-type: none"> <li>a. Yes, we share some or all costs (1)</li> <li>b. Costs are not shared (0)</li> </ul>	<p>Select Choice</p>	<p>This is an important distinction to assure accurate accounting for shared costs.</p>	
<p>9. Does your ground ambulance operation share any operational costs, such as building space or personnel, with one of the following?</p> <ul style="list-style-type: none"> <li>a. A fire department?</li> <li>b. A police or other public safety department?</li> <li>c. A hospital or other Medicare provider of services (such as a skilled nursing facility).</li> <li>d. Another healthcare organization (excluding hospitals, skilled nursing facilities, or other Medicare provider of services)?</li> <li>e. An air ambulance operation?</li> <li>f. Other (specify)?</li> </ul>	<p>Yes / No</p>	<p>Select Choice</p>		
<p>10. Does your organization routinely provide ground ambulance responses to 911 calls?</p>	<p>Yes / No</p>	<p>Select Choice</p>		
<p>11. Do you operate land-based ambulances?</p>	<p>Yes / No</p>	<p>Select Choice</p>		
<p>12. Do you operate water-based ambulances?</p>	<p>Yes / No</p>	<p>Select Choice</p>	<p>Do not include vehicles used exclusively for water rescues that do not meet the requirements to be a water ambulance in your jurisdiction.</p>	

13. Do you operate air ambulances?	Yes / No	Select Choice	<p>The collection instrument excludes air services and data related to air ambulance operations should be excluded.</p> <p>Note: If the answer is YES, the instrument will display: Do not include air ambulance services in responding to the following questions.</p>	
14. Which staff deployment model best describes your organization? <ul style="list-style-type: none"> <li>a. Static deployment (same number of fully staffed ambulance units available no matter the time of day or day of the week)</li> <li>b. Dynamic deployment (units vary depending on the time of day or day of the week)</li> <li>c. c. Combined deployment (certain times of the day have a fixed number of units, and other times are dynamic depending on need)</li> </ul>	Drop Down List	Select Choice		
15. Do you provide 911 emergency service around the clock for all days in the year (also known as “24/7/365” service) in most or all of your service area?	Yes / No	Select Choice		
16. Do you ever provide paramedic intercepts?	Yes / No	Select Choice	A paramedic intercept service is defined in §410.40(c) as an Advanced Life Support (ALS) level of service that CMS defines as a “rural area transport furnished by a volunteer ambulance company which is prohibited by state law from billing third party payers where services are furnished by an entity that is under contract with the volunteer ambulance company that does not provide the transport but is paid for their service (State of NY only meets these requirements)”.	
17. Other than what was reported in item 16, do you ever deploy ALS emergency response staff as a joint response to meet a Basic Life Support (BLS) ambulance from another organization during the course of responses?	Yes / No	Select Choice		

## Section 3: Service Area

### PREPARATORY NOTES:

- This section will ask you about your *primary service* area and your *secondary service* area.
  - **Primary Service Area** means the area where you are the primary provider of service.
  - **Secondary Service Area** means other areas outside of your Primary Service Area where you regularly provide mutual aid to other ambulance organizations.
  - Do not include areas where you provide services only under exceptional circumstances (e.g., when participating in coordinated national or state responses to disasters or mass casualty events).

Question # & Type	Question / Data Element	Type of Data	Notes	Potential Data Source(s)
1. Please select the ZIP codes in which your <b>primary</b> service area is located. [Select ZIPs from drop-down menu and allow respondents to type in, allow respondent to select multiple]	Numeric Listing	Select Choice(s)	CMS defines Primary Service Area as 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.	Certificate of Need, operating license, agency charter or mission statement, agency contract with municipality or locality.
2. Are you the <b>primary</b> emergency ambulance provider in most or all of your primary service area (either for ALS, BLS, or both)?	Yes / No	Select Choice	Only answer this question if you answered Yes (1) to Section 2, Question 10.  <i>11. Does your organization routinely provide ground ambulance responses to 911 calls? Yes (1), No (0)</i>	Review what other ambulance organizations provide service in your primary service area (question 1).
3. During a response, what is the approximate average trip time (in minutes) across all service levels (BLS, ALS, etc.) in your <b>primary</b> service area from the time the ambulance leaves the station to when that ambulance is available to take another call? a. Less than 30 minutes b. 30 minutes–60 minutes c. 61 minutes–90 minutes d. 91 minutes–120 minutes e. 121–150 minutes f. More than 150 minutes		Select Choice  Estimate permitted	Data is for your primary response area. Do <u>not</u> include data for secondary service area.  The time measured is from when the ambulance <i>leaves the station</i> to when the ambulance is <i>available</i> .  This is less than total call time and does <u>not</u> include time from dispatch until the ambulance leaves the station <u>or</u> the time when the ambulance is returning to station/quarters, but is available for another call.	Dispatch records, ePCR records

<p>4. Do you have a <b>secondary</b> service area?</p>	<p>Yes / No</p>	<p>Select Choice</p>	<p>CMS defines a secondary service area as outside your primary service area, but one where you regularly provide services through mutual or auto-aid arrangements. <i>Do not include areas where you provide services only under exceptional circumstances (e.g., when participating in coordinated national or state responses to disasters or mass casualty events).</i></p>	<p>Mutual aid agreement(s), agency contract with municipality or locality, call records for call dispatch or ePCR records for calls outside of primary service area ZIP codes.</p>
<p>5. Select the ZIP codes in which your secondary service area is located. [Select ZIPs from drop-down menu and allow respondents to type in, allow respondent to select multiple]</p>	<p>Numeric Listing</p>	<p>Select Choice(s)</p>	<p>Same as question 4</p>	<p>Mutual aid agreement(s), agency contract with municipality or locality, call records for call dispatch or ePCR records for calls outside of primary service area ZIP codes.</p>
<p>6. During a response, what is the approximate average trip time (in minutes) across all service levels (BLS, ALS, etc.) in your <b>secondary</b> service area from the time the ambulance leaves the station to when that ambulance is available to take another call?</p> <ol style="list-style-type: none"> <li>Less than 30 minutes</li> <li>30 minutes–60 minutes</li> <li>61 minutes–90 minutes</li> <li>91 minutes–120 minutes</li> <li>121–150 minutes</li> <li>More than 150 minutes</li> </ol>		<p>Select choice</p> <p>Estimate permitted</p>	<p>Data is for your secondary response area.</p> <p>The time measured is from when the ambulance <i>leaves the station</i> to when the ambulance is <i>available</i>.</p> <p>This is less than total call time and does <u>not</u> include time from dispatch until the ambulance leaves the station <u>or</u> the time when the ambulance is returning to station/quarters, but is available for another call.</p>	<p>Dispatch records, ePCR records</p>

## Section 4: Emergency Response Time

### PREPARATORY NOTES:

- This section will only need to be completed by organizations that answer **YES** to *Section 2, Question 10* of the survey instrument: “Does your organization routinely provide ground ambulance responses to 911 calls?”

Question # & Type	Question / Data Element	Type of Data	Notes	Potential Data Source(s)
1. Organization's response time for ground ambulance responses to emergency calls for service in your primary service area. <b>We define response time as the time from when the call comes in to when the ambulance or another EMS response vehicle arrives on the scene.</b>  Do you define response time in this way?	Yes / No	Select	CMS defines response time as the time from when the <b>call comes in</b> to when the <b>ambulance or another EMS response vehicle arrives on the scene</b> .  If you use a different measure, you can indicate that and enter your information.	Agency charter, contract language, other documents that define response time goals.
2. You indicated in Question 1 that your organization uses a different definition of response time. Please select the definition that best fits your organization's measurement of response time: a. From the time the ambulance leaves the station to the time the ambulance or other EMS vehicle is at the scene b. Other [Specify]	A / B	Select	If you select other, you'll need to explain how your response times are measured.	Agency charter, contract language, other documents that define response time goals.





## Section 5: Ground Ambulance Service Volume

### PREPARATORY NOTES:

- **Total responses** are defined as the total number of responses by your organization regardless of whether a ground ambulance was deployed and regardless of whether or not a patient was transported. Include EMS responses that did not involve a ground ambulance (e.g., responses only involving a pickup truck or sport-utility vehicle (SUV), including quick response vehicle (QRV), a “fly-car,” or “sprint” vehicle). If more than one vehicle is sent to the scene, count this as one response. [If Section 2, Question 7 is “a” also display] “Include emergency responses that did not involve a ground ambulance, such as those involving only fire trucks and/or other fire/rescue vehicles;” [if “b”] “Include emergency responses that did not involve a ground ambulance, such as those involving only police cars and/or other public safety vehicles.”
- A **ground ambulance response** is a response by a fully equipped and staffed ground ambulance, scheduled or unscheduled, with or without a transport, and with or without payment.
  - If more than one vehicle is sent to the scene, count this as one response.
  - Every ground ambulance response will count towards your reported number of total responses, but not all responses are ground ambulance responses.
- A **ground ambulance transport** is the use of a fully staffed and equipped ground ambulance responding to a request for service to provide a medically necessary transport (based on the rules relevant to the applicable payer).
- A **paid ground ambulance transport** refers to a ground ambulance transport for which your organization has been paid in full or in part by a payer and/or patient only. Depending on how your organization collects data, you may report (a) the number of transports furnished during the data collection period that were also paid during the data collection period, or (b) the number of transports paid during the data collection period even if some transports occurred prior to the data collection period.
  - Please note that in some questions we ask only about paid transports, and in other questions we are interested in both the paid transports and transports that are not paid, either because your organization did not bill for them or because your organization billed but did not collect payment for them.

Question # & Type	Question / Data Element	Type of Data	Notes	Potential Data Source(s)
1. What was your organization’s <b>total number of responses</b> in the reporting period?	Direct / Data Entry	Numeric	<p><b>Total responses</b> are defined as the total number of responses by your organization regardless of whether a ground ambulance was deployed, and regardless of whether or not a patient was transported.</p> <p>Include EMS responses that did not involve a ground ambulance (e.g., responses only involving a pickup truck or sport-utility vehicle (SUV), including quick response vehicle (QRV), a “fly-car,” or “sprint” vehicle). If more than one vehicle is sent to the scene, count this as one response.</p> <p>If you answered in Section 2 that (a) your agency is a <b>fire-based agency</b>, the tool will display “<i>Include emergency responses that only involved a fire truck or other fire/rescue vehicles.</i>”</p>	<p>Dispatch records</p> <p>Billing records</p>

			<p>If you answered in Section 2 that (b) your agency is a <b>police-based</b> agency, the tool will display “<i>Include emergency responses that only involved a police car or other public safety vehicle.</i>”</p> <p>Note here that the reference is a <b>response</b>, regardless of whether or not the ground ambulance arrived <b>ON SCENE</b>.</p>	
<p>2. What was your organization’s total number of <b>ground ambulance responses</b> in calendar year 202X [<i>or fill fiscal year as specified in Section 2, Question 5a</i>] across all payer types and regardless of the level of service or geography?</p>	<p>Direct / Data Entry</p>	<p>Numeric</p>	<p>This number should be based on all responses by a fully equipped and staffed ground ambulance, regardless of whether the response resulted in a transport. If your agency sends an ambulance with less than a fully transport capable staff, with the plan to pick-up additional staff at the scene to make the ambulance fully staffed for transport, include these responses.</p> <p>Note here that the reference is a <b>response</b>, regardless of whether or not the ground ambulance arrived <b>ON SCENE</b>.</p>	<p>Dispatch Records</p>
<p>3. Does your organization respond to calls with another non-transporting agency such as a local fire department?</p> <p>If Yes:</p> <p>a. What percentage of total ground ambulance responses include a non-transporting agency?</p>	<p>Yes / No</p> <p>Direct Entry</p>	<p>Select</p> <p>Percentage</p>	<p>This will require you to review your dispatch records to determine the % of ground ambulance responses that received a co-responder.</p> <p>It appears this question also would include calls in which different types of co-responders respond. For example, if FD responds on some calls, but PD responds on some calls, the responses in which FD OR PD responds should be counted.</p> <p>For example, a psych call – FD may not respond, but PD does – that would count as a co-responder call. If both FD AND PD respond to the same call (e.g., MVC) counts as 1 response with a co-responder.</p> <p>Note here that the reference is a <b>response</b>, regardless of whether or not the ground ambulance arrived <b>ON SCENE</b>.</p>	

<p>If Yes: b. What <b>kind of labor does the non-transporting agency provide</b> during ground ambulance responses?</p> <p>Please check all that apply: i. Paramedic ii. Other EMT iii. Other (specify)</p>	Select	Drop Down List	<p>You will not need to indicate the % of staff at each level, just whether or not they staff any of these types of personnel.</p> <p>If other than EMT or paramedic, you may need to state in a dialog box what type of personnel respond.</p>	Co-Responder agency
<p>If Yes: c. In what percentage of ground ambulance transports does the non-transporting agency <b>continue to provide medical care in the ambulance during the transport?</b></p>	Direct / Data Entry	Percentage	<p>This would apply to calls in which a BLS ambulance takes ALS co-responders for the transport, OR cases in which you bring additional co-responders to assist with medical care during the transport of a critical patient (e.g., CPR or airway management).</p>	<p>Patient care reports</p> <p>Co-Responder dispatch records</p>
<p>4. What percentage of your <b>ground ambulance responses</b> are in your <b>secondary service area?</b></p>	Direct / Data Entry	Percentage	<p>A <b>secondary service area</b> is outside your primary service area, but one where you regularly provide services through mutual or auto-aid arrangements.</p> <p>Do not include areas where you provide services only under exceptional circumstances (e.g., when participating in coordinated national or state responses to disasters or mass casualty events).</p> <p>Note here that the reference is a <b>response</b>, regardless of whether or not the ground ambulance arrived <b>ON SCENE</b>.</p>	Dispatch Records
<p>5. What was the total number of ground ambulance responses <b>that did not result in a transport</b> in the reporting period?</p>	Direct / Data Entry	Numeric	<p>This might include patient refusals to be transported, responses when another ambulance provider/supplier handled the transport, patient was deceased on arrival, patient was treated onsite with no medically necessary transport required, or responses that were cancelled after the ground ambulance was already on the way.</p> <p>Note here that the reference is a <b>response</b>, regardless of whether or not the ground ambulance arrived <b>ON SCENE</b>.</p>	Dispatch Records
<p>a. Of the responses that <b>did not result in a transport</b>, what percentage received medical treatment on site?</p>	Direct / Data Entry	Percentage	<p>This would include specifically a response where the patient was treated on scene, but not transported (e.g., AMA or DOS with resuscitation attempted)</p>	<p>Dispatch records</p> <p>Patient care reports</p>

6. What was the total number of <b>ground ambulance transports</b> for your organization in the reporting period across all payer types, and regardless of the level of service or geography?	Direct / Data Entry	Numeric		Dispatch records  Patient care reports
a. <i>[If you answered <b>Yes</b> (1) to Section 2, Question 2 – “Does your organization use more than one NPI to bill Medicare for ground ambulance services?”] What was the total number of ground ambulance transports for your <b>parent organization/central office</b> in calendar year 202X [or fill fiscal year as specified in Section 2, Question 5a], across all payer types and regardless of the level of service or geography?</i>	Direct / Data Entry	Numeric	Here we are interested in <b>ALL</b> of the NPIs associated with your parent organization / central office.	Parent organization records
7. What was the <b>total number of paid transports</b> in calendar year 202X [or fill fiscal year as appropriate], across all payer types and regardless of the level of service or geography?	Direct / Data Entry	Numeric	A paid transport is any transport in which payment was received, either full or partial.	Billing records
8. Does your organization participate in <b>standby events</b> ?	Yes / No	Select	These are events where a ground ambulance is requested to be present on scene in case of an incident.  Examples include fairs, concerts, sporting events, or police incidents. These services may or may not be paid.	Dispatch records
9. <i>[If Yes (1) to Section 2, Question 16 is Yes (1)]</i> What was the number of responses in calendar year 202X [or fill fiscal year as appropriate] when your organization provided <b>paramedic intercepts</b> ?	Direct / Data Entry	Numeric	<i>In this section, CMS is using the <b>definition of Paramedic Intercept in the CMS coverage rules</b>: A paramedic intercept service is defined in §410.40(d) as an Advanced Life Support (ALS) level of service that CMS defines as a “rural area transport furnished by a volunteer ambulance company which is prohibited by state law from billing third party payers where services are furnished by an entity that is under contract with the volunteer ambulance company that does not provide the transport but is paid for their service (State of NY only meets these requirements)”.</i>  Note here that the reference is a <b>response</b> , regardless of whether or not the ground ALS unit arrived <b>ON SCENE</b> .	Dispatch Records

<p>10. [If Yes (1) to Section 2, Question 17 is Yes(1)] Excluding paramedic intercepts meeting Medicare's definition reported above, what was the number of responses in calendar year 202X [or fill fiscal year as appropriate] when your organization provided an <b>ALS intervention as a joint response to meet a Basic Life Support (BLS) ambulance</b> from another organization?</p>	<p>Direct / Data Entry</p>	<p>Numeric</p>	<p>This would be a response in which your organization was requested to send an ALS unit to meet a BLS unit for advanced care support (e.g., an ALS ambulance responds to the scene, or to an intercept location and the ALS provider from your agency attended the BLS crew in the BLS ambulance to provide ALS care during transport).</p> <p><b><i>Do not include responses when your organization billed for a transport.</i></b></p> <p>Note here that the reference is a <b>response</b>, regardless of whether or not the ground ALS unit arrived <b>ON SCENE</b>.</p>	<p>Dispatch records</p>
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## Section 6: Service Mix

### PREPARATORY NOTES:

- Do **not** include air ambulance services in responding to questions in this section.
- You may enter these questions with an exact percentage or a percentage range.
- If you do not have responses in a particular category, please enter 0%.

Question # & Type	Question / Data Element	Type of Data	Notes	Potential Data Source(s)
1. What percentage of your organization's ground ambulance responses fell into the following categories?  Emergency: <i>enter percentage</i> Non-emergency: <i>enter percentage</i>		Enter Percentage  Enter 0% if you do not provide responses in a category	An emergency response is a BLS or ALS1 level of service that has been provided in immediate response to a 911 call or the equivalent. An immediate response is one in which the ground ambulance organization begins as quickly as possible to take the steps necessary to respond to the call. This can include emergency transfers from a lower-level to higher-level of care. The percentage of emergency and non-emergency responses should add to 100%.	Dispatch records, ePCR records
2. What percentage of your organization's <b>transports</b> fell into the following categories?  Land ambulance transports (excluding water): <i>enter percentage</i>  Water ambulance transports (excluding land): <i>enter percentage</i>		Enter Percentage  Enter 0% if you do not provide responses in a category	Answer this question consistent with how you answered Section 2, Question 12 (water-based ambulances).	Dispatch records, ePCR records
3. What percentage of your organization's ground ambulance transports fell into the following categories:  Basic Life Support (BLS), <u>Non-emergency</u> (HCPCS code A0428): <i>Enter percentage</i>  Basic Life Support (BLS), <u>Emergency</u> (HCPCS code A0429): <i>Enter percentage</i>  Advanced Life Support, Level 1 (ALS1), <u>Non-emergency</u> (HCPCS code A0426): <i>Enter percentage</i>		Enter Percentage  Enter 0% if you do not provide responses in a category  The total should add up to 100%	The categories for reporting are the same as CMS definitions for ground ambulance services:  <ul style="list-style-type: none"> <li>• <b>Advanced life support, level 1 (ALS1):</b> is the transportation by ground ambulance vehicle...and the provision of medically necessary supplies and services...including the provision of an ALS assessment by ALS personnel [emergency medical technician-intermediate (EMT-Intermediate) or paramedic] or at least one ALS intervention. Qualifying ALS assessments and interventions are described in detail in the CMS manual.</li> </ul>	Billing records and reports: HCPCS -- The Healthcare Common Procedure Coding System -- codes are used for billing Medicare & Medicaid patients. The codes represent procedures, supplies, products and services which may be provided.

<p>Advanced Life Support, Level 1 (ALS1), <u>Emergency</u> (HCPCS code A0427): <i>Enter percentage</i></p> <p>Advanced Life Support, Level 2 (ALS2) (HCPCS code A0433): <i>Enter percentage</i></p> <p>Specialty Care (HCPCS code A0434): <i>Enter percentage</i></p>		<ul style="list-style-type: none"> <li>• <b>Advanced life support, level 2 (ALS2):</b> is the transportation by ground ambulance vehicle and the provision of medically necessary supplies and services including (1) at least three separate administrations of one or more medications by intravenous (IV) push/bolus or by continuous infusion (excluding crystalloid fluids) or (2) ground ambulance transport, medically necessary supplies and services, and the provision of at least one of the ALS2 procedures listed in the CMS manual.</li> <li>• <b>Basic Life Support (BLS):</b> is transportation by ground ambulance vehicle...and the provision of medically necessary supplies and services...including BLS ambulance services as defined by the state. The ambulance vehicle must be staffed by at least two people who meet the requirements of the state and local laws where the services are being furnished, and at least one of the staff members must be certified at a minimum as an emergency medical technician-basic (EMT-Basic) by the state or local authority where the services are being furnished and be legally authorized to operate all lifesaving and life-sustaining equipment on board the vehicle. These laws may vary from state to state or within a state.</li> <li>• <b>Specialty care transport (SCT):</b> is the interfacility transportation of a critically injured or ill beneficiary by a ground ambulance vehicle, including the provision of medically necessary supplies and services, at a level of service beyond the scope of the EMT-Paramedic. SCT is necessary when a beneficiary's condition requires ongoing care that must be furnished by one or more health professionals in an appropriate specialty area, for example, emergency or critical care nursing, emergency medicine, respiratory care, cardiovascular care, or an EMT-Paramedic with additional training.</li> </ul>	<p>If your agency outsources your billing function make sure to work with your vendor to get this information, which should be readily available.</p> <p>Agencies that do not bill for services can differentiate emergency and non-emergency transports using the definition of emergency response as defined in Section 6, Question 1. BLS can be differentiated from ALS based-on the definitions in the "notes" column.</p>
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			<ul style="list-style-type: none"> <li>The billing statistics reported should be based upon date of service or transport consistent with your reporting period. For example, if you are completing the report on a calendar year reporting basis, transport statistics should be compiled specific for services provided for that period and not for transports paid for that period. It is important to be consistent in your reporting of transports with your expenditures and overall reporting period. Make sure you save the underlying report and data for backup purposes and audit trail.</li> </ul>	
4. In thinking across <b>all</b> of your transports, what is the percentage of transports that are interfacility?		<p>Enter Percentage</p> <p>Enter 0% if you do not provide responses in a category</p>	<p>Interfacility transports are transports where “the origin and destination are one of the following:</p> <ul style="list-style-type: none"> <li>a hospital</li> <li>skilled nursing facility that participates in the Medicare program</li> <li>a hospital-based facility that meets Medicare’s requirements for provider-based status.”</li> </ul> <p>These transports are a subset of the total transport statistics reported in the prior section. It is important to remember again that this should be reflective of the transports for the reporting period you have designated for the report.</p>	Dispatch records, ePCR records

## Section 7: Labor Costs

### PREPARATORY NOTES:

- This section is based off a calendar year or how the organization answered Section 2, Question 5a.
- Include only for NPIs where Shared Services = Yes.
- Include only for air ambulance NPIs if Section 2, Question 14 is Yes (1).
- Include only individuals who had responsibilities that were either **partly or entirely related to your ground ambulance operation**, including frontline staff responding to ground ambulance calls and administrative and facilities staff that supported your ground ambulance operation. They may include, for example, fire fighter/EMTs and managers (such as a fire chief) with ground ambulance responsibilities.
- **Do not include individuals who had only non-ground ambulance responsibilities** (e.g., firefighters who were not EMT/response staff or managers such as deputy fire chiefs with no ground ambulance responsibilities).
- For administration/facilities staff with multiple roles, **assign each individual to a category indicating the individual's primary activity**. For example, if an individual performed primarily management duties but also had billing or pre-billing duties, include the individual in the management category.
- **Do not report outside contracted services**, for example vehicle maintenance provided under contract, if the contract covered services and supplies in addition to labor.
- Use the "other" category only to report staff who (a) have at least some ground ambulance responsibilities, and (b) do not have any responsibilities in any of the listed categories.

Question # & Type	Question / Data Element	Type of Data	Notes	Potential Data Source
1. This question asks whether your organization used paid and volunteer staff in different categories in in calendar year 202X [or fill fiscal year as appropriate]. Later questions will ask you about the total compensation and hours worked by staff in categories that are relevant to your organization.	Matrix	Select	<p>This section is a matrix chart – review all the options and instructions in the guide prior to starting your selections.</p> <p>The default is to report individuals with any EMT/response responsibilities in the appropriate EMT/response category and not in any other category.</p> <p><b>EMT/Response staff</b>  <b>Include only</b> individuals            *who had responsibilities that were either partly or entirely related to your ground ambulance operation            *matched their level at the start of calendar or fiscal year – depending on how it was reported.  <b>Do not include</b> individuals            *who had only non-ground ambulance responsibilities            *who had only air ambulance responsibilities.            *outside contracted services.</p>	Staff Roster Employee Records Employee Payroll

			<p><b>Administration/Facilities Staff</b> For administration/facilities staff with multiple roles, assign each individual to a category indicating the individual's primary activity.</p> <p><b>Use the "other"</b> category only to report staff who (a) have at least some ground ambulance responsibilities, and (b) do not have any responsibilities in any of the listed categories.</p> <p><b>"Other not reported"</b>: a blank field will appear requesting the respondent to specify category.</p>	
<p>2. In the previous question, you reported that you did not use any [insert staff category] in your ground ambulance operation...</p> <p>Please select the reason why:</p>	Drop Down	Multi-Select	<p>If "No" for both paid and volunteer staff is selected, a follow-up question will be presented to assess the reasons why the respondent selected "No."</p> <p>If this <b>option 2A</b> is selected, present a statement that indicates the respondent will be asked to report associated annual hours and associated costs in the following sections.</p>	
<p>7.1. This section asks about paid <b>EMT / Response staff</b> (both full and/or part time) in your organization.</p>	Matrix	Dollars / Hours	<p><b>Report total annual compensation</b> paid staff in each of the EMT/response staff categories in the table below.</p> <ul style="list-style-type: none"> <li>Report total compensation including salary/wages and, when applicable, benefits (e.g., healthcare, paid time off [PTO], retirement, stipends, life insurance), overtime, training time, and callback and standby pay for paid staff.</li> </ul> <p>Need to obtain and include costs when you report totals that were paid by another entity with which you had a business relationship compensation. If only total costs in a category are available from another entity (e.g., total benefits costs across all staff), please allocate to labor categories based on salary or wages across labor categories.</p> <p>Include only the EMT hours for your organization in this section.</p> <p>The total hours worked annually by paid EMT/response staff who also served as firefighters/police officers should be less than the total hours reported for all paid EMT/response staff.</p>	<p>Staff Roster Employee Records Employee Payroll</p>

<p>7.2 This question asks about paid <b>Administration / Facilities Staff and Medical Director</b> in your organization.</p>	<p>Matrix</p>	<p>Dollars / Hours</p>	<p>Include staff with the following responsibilities:</p> <ul style="list-style-type: none"> <li>• Administration (e.g., clerical, HR, and IT support)</li> <li>• Management (e.g., executives and public information officers)</li> <li>• Billing</li> <li>• Dispatch/call center</li> <li>• Vehicle maintenance</li> <li>• Facilities maintenance (e.g., janitorial, laundry, and repairs)</li> </ul> <p><b>Auto-populate table based on responses to Section 7, Question 1.</b></p>	<p>Staff Roster Employee Records Employee Payroll</p>
<p><b>7.3 Volunteer Labor</b></p> <ol style="list-style-type: none"> <li>1. How many <b>individuals</b> were EMT / response volunteers in calendar year?</li> <li>2. This question is about the <b>hours</b> of EMT/response volunteers annually?</li> <li>3. How many individuals were administration/facility volunteers?</li> <li>4. What was the total number of administration/facility volunteer labor hours annually?</li> <li>5. What was the total number of medical director volunteer labor hours?</li> <li>6. Did your organization provide stipends, honoraria, benefits, and/or other compensation for ground ambulance volunteer labor?</li> </ol>	<p>Matrix</p>	<p>Number / Hours</p>	<p>Number of individuals: (Enter Number)</p> <p>Hours includes the time from which the volunteer receives a call or a page to the time they are finished with their call as well as time spent in the station house performing duties as if they were being paid.</p> <p><b>Do not include hours spent on call in this section.</b></p> <p>Include only volunteers who were related to your ground ambulance operation. Do not include volunteers with both EMT/response roles and administrative/facilities responsibilities (you reported those individuals in item 1 above). <b>If Yes (1)</b> - What was the total cost for all volunteer compensation (e.g., stipends and/or benefits)?</p>	<p>Staff Roster Employee Records Employee Payroll</p>

## Section 8: Facilities Costs

### PREPARATORY NOTES:

- This section asks about the facilities costs for your **ground ambulance organization**. These facilities may have been used for dispatch/call centers, vehicle storage, administrative and EMT staff, or other activities to support your organization's ground ambulance services.
- **If you use a facility that is shared** with both ground ambulance operations and non-ground ambulance operations, the survey instrument will ask what percentage of the shared facility is used for ground ambulance operations.
  - For example, ***an apparatus bay that houses three fire units and one ambulance, only the space occupied by the ambulance will be counted in the cost collection instrument.***

Question # & Type	Question / Data Element	Type of Data	Notes	Potential Data Source
<b>8.1 Facility Information</b>				
1. How many total facilities (separate buildings) did your NPI utilize related to your ground ambulance operations? (Enter number)	Numeric	Direct / Data Entry	Please think about any facilities you had for dispatch/call centers, garages, and administrative and EMT staff. Do <b>not</b> include facilities that were used by contracted entities that your organization does not occupy itself (e.g., call center to which you pay a monthly fee for call services).	Asset List
2. Please provide a name or function for the facilities that were used to support your organization's ground ambulance services (e.g., dispatch/call center, garage, administrative building, EMT staff building). If you had one building for dispatch/call centers, garages, and administrative and EMT staff, list only that one building. <ul style="list-style-type: none"> <li>• Facility 1: (enter name)</li> <li>• Facility 2: (enter name)</li> <li>• Facility 3, etc.: (enter name)</li> </ul>	Free Text	Direct / Data Entry	You may name the facilities whatever you would like, your labels will then be used in the instrument and you will be asked more questions about each facility.	



<p>2. Report the allocated portion of other facilities costs incurred at the level of your parent organization/central office (e.g., corporate or regional buildings, garages or service facilities serving multiple NPIs) to this NPI based on your organization's approach for allocating rent/mortgage costs to specific NPIs. (Enter dollar amount)</p>	<p>Numeric / Dollar Amount</p>	<p>Direct / Data Entry</p>	<p>This question will only appear if you stated in Section 2, Question 2, that your organization has multiple NPI's</p>	
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<p><b>8.3 Facility Maintenance &amp; Insurance</b></p> <p>1. Please indicate the total amount your organization paid for the following in calendar year 202X [or fill fiscal year as appropriate]. Total includes costs paid by another organization or entity on your behalf and includes costs for all of the facilities listed above that were partially or entirely related to your ground ambulance operations. Exclude donations or exceptions for which there was no cost. If you report an amount that is specific to your ground ambulance operations, report 100% in the second column. If you report an amount reflecting costs for your ground ambulance and other operations – for example fire, police, or Medicare provider operations, then report the share of the reported total associated with your organization’s ground ambulance operations.</p> <p>Total <b>facilities-related</b> insurance costs for calendar year 202X. (Enter dollar amount)</p> <p>Chart: Total facilities maintenance and improvement costs for calendar year 202X. Do <b>not</b> include any labor costs if included in labor section of the instrument. (Enter dollar amount)</p> <p>Total facilities utilities costs for calendar year 202X. (Enter dollar amount)</p> <p>Total facilities taxes for calendar year 202X. Do <b>not</b> include any taxes if included in the mortgage section of the instrument. (Enter dollar amount.)</p>	<p>Numeric / Dollar Amount &amp; Percentage of Facility Dedicated to Ground Ambulance Operations</p>	<p>Direct / Data Entry</p> <p>Direct / Data Entry</p> <p>Direct / Data Entry</p>	<p>For the questions in the section, be sure to include costs paid by another organization or entity on your behalf and include costs for facilities that were partially related to your ground ambulance operations.</p> <p>Do not include donations or exceptions for which there was no cost.</p>	<p>Financial Records Insurance documents</p> <p>Maintenance records</p> <p>Financial records Utility statements/company</p> <p>Financial records Property tax statement</p>
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<p>2. Please report the allocated portion of other facilities costs incurred at the level of your parent organization/central office (e.g., corporate or regional buildings, garages or service facilities serving multiple NPIs) to this NPI based on your organization's approach for allocating rent/mortgage costs to specific NPIs. (Enter dollar amount)</p>	<p>Numeric</p>	<p>Direct / Data Entry</p>	<p>This question will only appear if you stated in Section 2, Question 2, that your organization has multiple NPI's</p>	
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## Section 9: Vehicle Costs

### PREPARATORY NOTES:

- For each of the following questions, consider only vehicles that constitute ground ambulances in your jurisdiction, under your state or local regulations.
- For the purposes of this data collection instrument, ground ambulances include both land and water ambulances.
- Include all ground ambulances regardless of whether the ambulance transported patients or whether you billed for transports made by this ambulance.
- **Do not include fire trucks, rescue vehicles, or other vehicles not considered a ground ambulance in your jurisdiction** – we will ask about those next.
- Do not include any “central office vehicles” that serve multiple NPIs, except for where specifically requested.

Question # & Type	Question / Data Element	Type of Data	Notes	Potential Data Source
<b>9.1 Ground Ambulance Vehicle Costs</b>				
1. How many ground ambulances does your organization own (including vehicles that have been purchased, gifted, or donated)? (Enter number)	Numeric	Direct / Data Entry	Do not include fire trucks, rescue vehicles, or other vehicles not considered a ground ambulance by the laws in your jurisdiction.	Capital Asset List Insurance documents
2. How many ground ambulances does your organization lease? (Enter number)	Numeric	Direct / Data Entry		Vehicle Title Lease or purchase agreements
3. What was the total number of miles (billed and unbilled) traveled by land ambulances for any reason for calendar year 202X? (Enter number of miles)	Numeric	Direct / Data Entry	Be sure to capture the odometer readings on all vehicles at the beginning of your reporting period.	Odometer readings
4. What was the total number of statute miles traveled by water ambulances for any reason for calendar year 202X? (Enter number of nautical miles)	Numeric	Direct / Data Entry	To be considered a water ambulance, the water vehicle must be licensed as an ambulance in your jurisdiction	

<p>For each ambulance indicated as owned in question 1 above, answer the following questions:</p> <p>Was this ambulance used to transport patients in calendar year 202X? Yes (1), No (0)</p> <p>Was this vehicle donated? Yes (1), No (0)</p> <p>If the vehicle was not donated: What was the annual depreciated value of the vehicle? If you do not have this value available, please refer to the depreciation worksheet. (Enter Amount)</p> <p>Was this ambulance remounted in calendar year 202X? Yes (1), No (0)</p> <p>If the ambulance was remounted: What was the cost to your organization for the remount? (Enter Amount)</p>	<p>Yes / No</p> <p>Yes / No</p> <p>Numeric</p> <p>Yes / No</p> <p>Numeric</p>	<p>Select</p> <p>Select</p> <p>Direct / Data Entry</p> <p>Select</p> <p>Direct / Data Entry</p>	<p>Sometimes ambulance may be purchased during the reporting period, but not placed into service during the reporting period.</p> <p>If you do not have this value available, you can refer to the depreciation worksheet included in the instrument.</p>	<p>Dispatch records</p> <p>Financial records</p> <p>Financial records</p> <p>Vehicle maintenance records</p> <p>Financial records</p>
<p>For each ambulance indicated as leased in question 2 above, answer the following questions:</p> <p>Was this ambulance used to transport patients in calendar year 202X? Yes (1), No (0)</p> <p>Total lease cost to your organization for this ambulance for calendar year 202X? (Enter Amount)</p>	<p>Yes / No</p> <p>Numeric</p>	<p>Select</p> <p>Direct / Data Entry</p>	<p>Sometimes ambulance may be purchased during the reporting period, but not placed into service during the reporting period.</p>	<p>Dispatch records</p> <p>Financial records Lease agreement</p>

<p><b>9.2 Other Vehicle Costs (Non-Ambulance)</b>  This section asks about vehicles that were used to respond to ground ambulance calls or support ground ambulance operations that are not ambulances. These vehicles might include SUVs, trucks, QRVs, “fly-cars,” lead cars, or “sprint” vehicles), supervisory vehicles, or other types of vehicles.</p> <p>1. Did you own or lease any non-ambulance vehicles that were used to respond to ground ambulance calls or support ground ambulance operations? Yes (1), No (0)</p> <p>2. How many non-ambulance vehicles did your organization own or lease that were used to respond to ground ambulance calls or support ground ambulance operations?</p> <p>a. Number of non-ambulance vehicles OWNED (include donated vehicles): (Enter Number)</p> <p>b. Number of non-ambulance vehicles LEASED: (Enter Number)</p> <p>3. What was the total number of miles traveled by non-ambulance land vehicles for any reason in calendar year 202X? (Enter number of miles)</p> <p>4. What was the total number of nautical miles traveled by non-ambulance water vehicles for any reason in calendar year 202X? (Enter number of nautical miles)</p>	<p>Yes / No</p> <p>Numeric</p> <p>Numeric</p> <p>Numeric</p> <p>Numeric</p>	<p>Select</p> <p>Direct / Data Entry</p> <p>Direct / Data Entry</p> <p>Direct / Data Entry</p> <p>Direct / Data Entry</p>	<p>Include vehicles that have been purchased, gifted, or donated. These might include fire trucks, land or water rescue vehicles, vehicles that respond to emergencies but are not designed to transport patients (e.g., QRVs, “fly-cars,” lead cars, or “sprint” vehicles), supervisory vehicles, or other types of vehicles.</p> <p>This may be difficult to determine if you are using a vehicle that only measures engine hours, some agencies track miles using GPS.</p>	<p>Capital Asset lists</p> <p>Vehicle Titles  Lease or purchase agreements</p> <p>Odometer readings  GPS readings</p> <p>GPS readings</p>
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<p>5. Report the following information for each owned and/or leased vehicle. [If Section 9.1, Question 1 &gt;0] For owned vehicles, do not report depreciation if your organization accounts for vehicles on a cash basis. 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.</p>				
<p><b>Chart:</b> For each non-ambulance vehicle indicated as leased in question 2a above, answer the following questions:</p> <p>Was this vehicle used to respond to ambulance calls or support ground ambulance operations in calendar year? Yes (1), No (0)</p> <p>What type of vehicle is this? (Pull-down menu: Fire truck, Land rescue vehicle, Water rescue vehicle, Vehicle that responds to emergencies but is not designed to transport patients (e.g., QRVs, “fly-cars,” lead cars, or “sprint” vehicles), Other vehicle)</p> <p>Was this vehicle donated? Yes (1), No (0)</p> <p>If the vehicle was not donated, what was the annual depreciated value of the vehicle? (Enter Amount)</p>	<p>Yes / No</p> <p>Multiple Choice</p> <p>Yes / No</p> <p>Numeric</p>	<p>Select</p> <p>Select</p> <p>Select</p> <p>Direct / Data Entry</p>	<p>If you do not have this value available, please refer to the depreciation worksheet.</p>	<p>Financial Records</p>
<p><b>9.3 Other Costs Associated with Vehicles</b> Do not include air ambulance services in responding to the following questions.</p> <p>1. What was the total <b>registration</b> cost of all vehicles used to respond to ambulance calls or support ground ambulance operations for calendar year 202X? (Enter dollar amount)</p>	<p>Numeric</p>	<p>Direct / Data Entry</p>	<p>Include both ambulance and non-ambulance costs for these questions</p>	<p>Financial Records</p>

<p>2. What was the total <b>license</b> cost of all vehicles used to respond to ambulance calls or support ground ambulance operations for calendar year 202X? (Enter dollar amount)</p>	<p>Numeric</p>	<p>Direct / Data Entry</p>	<p>Include license fees to the DMV as well as licensing with your local ambulance regulatory agency</p>	<p>Financial Records</p>
<p>3. What was the total <b>insurance</b> costs of all vehicles used to respond to ambulance calls or support ground ambulance operations for calendar year 202X? (Enter dollar amount)</p>	<p>Numeric</p>	<p>Direct / Data Entry</p>		<p>Financial Records Insurance Company</p>
<p>4. What was the total <b>maintenance</b> cost of all used to respond to ambulance calls or support ground ambulance operations for calendar year 202X? (Enter dollar amount)</p> <p>a. Please report the share of maintenance costs attributable to:</p> <ul style="list-style-type: none"> <li>i. Ground Ambulances: (Enter Percent)</li> <li>ii. Fire Trucks: (Enter Percent)</li> <li>iii. Land Rescue Vehicles (Enter Percent)</li> <li>iv. Water Rescue Vehicles: (Enter Percent)</li> <li>v. Other vehicles that respond to emergencies (But not designed to transport patients): (Enter Percent)</li> <li>vi. Other Vehicles (Enter Percent)</li> </ul>	<p>Numeric</p>	<p>Direct / Data Entry</p>	<p>Include ambulance and non-ambulance costs for these questions</p> <p><b>Do not</b> include any in-house labor costs already included in the labor section or any outside service or contract, as these will be indicated elsewhere in the instrument.</p>	<p>Maintenance Records Maintenance Company Financial Records</p>

<p>5. What was the total <b>fuel</b> cost for all vehicles used to respond to ambulance calls or support ground ambulance operations ground ambulances for calendar year 202X? (Enter dollar amount)</p> <p>a. Please report the share of maintenance costs attributable to:</p> <ul style="list-style-type: none"> <li>i. Ground Ambulances: (Enter Percent)</li> <li>ii. Fire Trucks: (Enter Percent)</li> <li>iii. Land Rescue Vehicles (Enter Percent)</li> <li>iv. Water Rescue Vehicles: (Enter Percent)</li> <li>v. Other vehicles that respond to emergencies (But not designed to transport patients): (Enter Percent)</li> <li>vi. Other Vehicles (Enter Percent)</li> </ul>	<p>Numeric</p>	<p>Direct / Data Entry</p>	<p>If you are a shared service and another entity pays the fuel costs for vehicles used in ground ambulance response, please record the fuel costs for the vehicles used by your organization.</p>	<p>Financial Records Fuel Receipts</p>
<p>6. Please report the allocated portion of other vehicle costs incurred at the level of the parent organization/central office of this NPI based on your organizations approach for allocating to specific NPIs. (Enter dollar amount)</p>	<p>Numeric</p>	<p>Direct / Data Entry</p>	<p>This question will only appear is you indicated in Section 2, Question 2, that you have multiple NPI's</p>	<p>Parent company financial records</p>

# Section 10: Equipment, Consumables and Supply Costs

## PREPARATORY NOTES:

- Use your organization's guidelines to categorize goods as capital expenses versus operation expenses and report depreciation.
- Do not report depreciation if your organization uses a cash basis for accounting.
- For capital expenditures, medical and non-medical equipment, most organizations will amortize costs over the life of the good.
- For capital expenditures (medical and non-medical equipment), report annual 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.
- If you report an amount that is specific to your ground ambulance operations, report 100% in the second column.
- If you report an amount reflecting costs for your ground ambulance and other operations – for example fire, police, or Medicare provider operations, then report the share of the reported total associated with your organization's ground ambulance operations.

Question # & Type	Question / Data Element	Type of Data	Notes	Potential Data Source
1. Report the following for all <b>capital medical equipment</b> your organization used entirely or in part for ground ambulance services during the reporting period.				
a. Annual depreciation expenses	Dollar Amount	Direct Entry		Invoices, financial reports
b. Maintenance, certification or service costs (do not include any costs that you include somewhere else in the instrument)	Dollar Amount	Direct Entry		
c. What percentage of capital medical equipment expenses attributable to ground ambulance services during the reporting period?	Percentage	Direct Entry		

<p>2. Did your organization have any costs associated with medications purchased for ground ambulance services during the reporting period?</p>	<p>Yes / No</p>	<p>Select</p>		
<p>a. If yes, can you report these costs separately from other medical supplies and consumables?</p>	<p>Yes / No</p>	<p>Select</p>		
<p>b. If no, include the cost of medications with other medical equipment, supplies, and consumables costs.</p>				
<p><b>If yes:</b> What was the total cost of medications your organization purchased during calendar year 202X [or fill fiscal year as appropriate] for ground ambulance services? <b>Do not include in-kind donations.</b></p>	<p>Dollar Amount</p>	<p>Direct Entry</p>		
<p><b>If no:</b> Please select all reasons for no associated costs for medications:</p>				
<p>i. The medications are supplied by a hospital or hospitals.</p>	<p>Yes / No</p>	<p>Select</p>		
<p>ii. The costs are paid for by another entity (e.g., local municipality).</p>	<p>Yes / No</p>	<p>Select</p>		
<p>iii. The medications were donated or provided in-kind.</p>	<p>Yes / No</p>	<p>Select</p>		
<p>iv. We do not stock medications on our ground ambulances.</p>	<p>Yes / No</p>	<p>Select</p>		



<b>10.2 Non-Medical Equipment / Supplies</b>				
<p>1. Report the following for <b>capital non-medical equipment</b> your organization purchased and used for ground ambulance services during the reporting period.</p> <p>a. Annual depreciation expenses</p> <p>b. Maintenance or certification costs</p> <p><b>If shared services:</b> What was the percentage of <b>non-medical equipment expenses</b> attributable to ground ambulance services during the reporting period?</p> <p>2. What was the total annual cost of <b>uniforms</b> by your organization purchased during the reporting period for ground ambulance operations?</p> <p><b>If shared services:</b> What was the percentage of <b>non-medical equipment expenses</b> attributable to ground ambulance services during the reporting period?</p> <p>3. What was the total cost of <b>other non-medical supplies</b> (e.g., paper, office supplies, postage) your organization purchased during the reporting period?</p> <p><b>If shared services:</b> What was the percentage of <b>non-medical supply expenses</b> attributable to ground ambulance services during</p>				
	Dollar Amount	Direct Entry	Report 100 percent if all non-medical capital equipment expenses were related to only ground ambulance services.	
	Dollar Amount	Direct Entry		
	Percentage	Direct Entry	Report less than 100 percent if some non-medical capital equipment expenses were related to both ground ambulance and other purposes (e.g., air ambulance or hospital uses).	
	Dollar Amount	Direct Entry		
	Percentage	Direct Entry	Report 100 percent if all non-medical supply expenses were related to only ground ambulance services.	
Dollar Amount	Direct Entry	Report less than 100 percent if some non-medical supply expenses were related to both ground ambulance and other purposes (e.g., air ambulance or hospital uses).		
Percentage	Direct Entry			



<p>2. Indicate if your organization incurred any of the following expenses during the reporting period.</p> <p><b>Table:</b> Lists items in the following categories:</p> <ul style="list-style-type: none"> <li>• Medical or Ambulance Related Expenses</li> <li>• Administrative and General Expenses</li> <li>• Fees, Fines and Taxes</li> <li>• Insurance</li> <li>• Other (not reported elsewhere in the instrument)</li> </ul>			<p>These expenses should be partly or entirely related to supporting your organization's ambulance services.</p> <p><b>Do not include any costs already reported elsewhere in this instrument.</b></p>	
<p>3. Report total expenses by source for the reporting period.</p>			<p>For each "YES" answer above, the instrument will ask you to enter a dollar amount of the expense, AND the percentage attributable to your ground ambulance services.</p>	

## Section 12: Total Cost

### PREPARATORY NOTES:

- The reporting of Total Cost will allow CMS to review the expenditures reported in the prior sections and to complete some preliminary quality assurance checks on the data reported and to ensure all expenditures have been properly reported.
  - Agencies should be prepared that if the Total Cost is greater than or less than the expenditures reported in the prior sections, explanations may need to be provided.
  - A best practice may be to aggregate the expenditures reported in sections Seven through Eleven to understand what this amount aggregates to, and if a discrepancy exists from the Total Cost reported in this section, determine the driver for the discrepancy in order to provide an explanation.

Question # & Type	Question / Data Element	Type of Data	Notes	Potential Data Source
1. Please provide the total expenses of your NPI for calendar year 202X [or fill fiscal year]. The total expenses reported here should include all operating and capital costs (including costs for services not related to ground ambulance services.	Direct / Data Entry	Numeric	This should reflect the total expenditures of your organization, inclusive of those expenses not specifically attributable to ground emergency services (such as fire services, etc.). CMS will want to ensure that the value entered here is at least equivalent to or exceeds the total costs reported in Sections 7 through 11 of the cost survey. Remember, that if you included indirect costs pertaining to a central office or other governmental office that provides oversight or assists with funding (perhaps expenses paid directly by a governmental unit outside of the budget of your agency) that these costs should also be included in this section.	General ledger, financial statements, accounting and financial systems

## Section 13: Revenues

### PREPARATORY NOTES:

- You will need to report **total revenue** from **all sources** your organization received during calendar year, or your fiscal year as specified in Section 2, Question 2.
- This will include revenues from services **not related** to ground ambulance services.
- The section requests information related to your fee for service ambulance payer mix.
  - This is broken down into Medicare, Managed Medicare, Medicaid, Managed Medicaid, Tricare, VA, Commercial Insurance, Workers Compensation, Private Pay.
- For organizations that answered **YES** to *Section 2, Question 13* of the survey instrument: “Do you operate air ambulances?” **DO NOT** include air ambulance revenue in this section.

Question # & Type	Question / Data Element	Type of Data	Notes	Potential Data Source
1. Please report total revenue from all sources your organization received during the reporting period. Include revenues from services not related to ground ambulance services.	Numeric	Direct Entry	This will include all <b>revenue</b> received from fee for service billing, tax subsidy, grants, donations, membership fees, etc. It is not limited to revenues from Medicare. It also includes the market value for non-cash donations for vehicles, equipment, supplies and medications. If you receive medications and supplies from sponsor medical control hospitals, or other sources, you will need to include the value of these items in this section.	Billing records, financial statements, grant documents
2. Can you report revenue for billed ground ambulance transports by healthcare payer category (e.g., Medicare, Medicaid, commercial insurance)?	Yes / No	Select	If you select no, you will be asked to enter the dollar amount of the approximate share of revenue from billed transports for all payers combined.	Billing records, financial statements, grant documents

<p>3. [If Section 13, Question 2 is yes (1)] Please indicate if your organization received any revenue from paid ground ambulance transports from the following payers during the reporting period.</p>	<p>Chart / Grid</p> <p>Enter Dollar Amounts</p>	<p>Direct Entry</p>	<p>For the reporting year you indicated (calendar, fiscal, etc.) you will enter the actual dollar amounts received from each payer category for actual ground ambulance transports.</p> <p>Revenues for other services such as standbys, contract services, tax subsidies, memberships, grants, etc. will be reported in a subsequent question.</p> <p>You will also be asked if cost sharing (e.g., the amount for a transport that is billed to a patient with this insurance) is included in these amounts.</p> <p>Examples of this would be revenue received from balance bills that you send to patients after their insurer paid the insurers allowed amount.</p> <p><b>Example if you answer YES:</b></p> <ul style="list-style-type: none"> <li>• You bill \$1,500 for an ambulance transport</li> <li>• The patient's commercial insurer pays \$1,000</li> <li>• You balance bill the patient \$500</li> <li>• The patient pays \$350</li> <li>• You would report \$1,350 as the revenue received in the <b>Commercial insurance category</b> if you <b>ARE</b> including the \$350 in the amounts here.</li> </ul> <p><b>Example if you answer NO:</b></p> <ul style="list-style-type: none"> <li>• You bill \$1,500 for an ambulance transport</li> <li>• The patient's commercial insurer pays \$1,000</li> <li>• You balance bill the patient \$500</li> <li>• The patient pays \$350</li> <li>• You would report \$1,000 as the revenue received from in the <b>Commercial insurance category</b></li> <li>• You would report the \$350 in the <b>Patient self-pay</b> category.</li> </ul>	<p>Billing records, financial statements</p>
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<p>4. How often did your organization bill the following types of payers for the amount owed for a transport during calendar year 202X [or fill fiscal year as specified in Section 2, Question 5a]?</p>	<p>Chart/Grid Select</p> <ol style="list-style-type: none"> <li>1. Never</li> <li>2. Sometimes</li> <li>3. Usually</li> <li>4. Always</li> </ol>	<p>Drop Down</p>	<p>Some ambulance agencies choose to bill every call, all the time. Others choose to only bill non-residents, or only bill insurance, without any balance billing.</p> <p>These policies will have an impact on the amounts received by each category.</p>	<p>Agency billing policies</p>
<p>5. Please indicate if your organization received any revenues from any of the following sources during the reporting period. Include only revenue fully or partially related to ground ambulance services.</p>	<p>Chart/Grid</p> <p>Enter Dollar Amounts</p>	<p>Direct Entry</p>	<p>This is where you will enter the amounts not related directly to ground ambulance transports. The chart/grid includes revenue from sources such as contracts from facilities, fees for standby events, membership fees, charitable donations (e.g., foundations and individual donors, local taxes earmarked for EMS services, special-purpose grants, matching grants (generally state), etc.)</p> <p>In this section, the instrument asks you to identify ‘<i>What % of revenue [from this source] was attributable to ground ambulance services?</i>’</p> <p>While not specifically explained in this section, in prior sections of the instrument (for example, the capital medical equipment section), it instructs to: “<i>Report 100 percent if all capital medical equipment was used only for ground ambulance services. Report less than 100 percent if some capital medical equipment was used for both ground ambulance and other purposes (e.g., air ambulance or hospital uses). (Enter percentage)</i>”</p> <p>Therefore, based on this previous instruction, we recommend you enter the percentage of these revenues that are <b>directly attributable</b> to ground ambulance service provision as opposed to things such as non-ambulance transport first response services (fly-cars, gators, medical supplies for bicycle response teams, etc.).</p> <p><i>Example 1:</i> You receive a SAFER grant for 8 personnel. <b>None</b> of the personnel are assigned to ambulances. Therefore, <b>none</b> of the revenue from this grant is attributable to the provision of ground ambulance service.</p>	<p>Financial statements</p> <p>Contract documents</p> <p>Documents related to donations and grants</p>

		<p><i>Example 2:</i> You receive a SAFER grant for 8 personnel. <b>All</b> of the personnel are assigned to ambulances. Therefore, <b>all</b> of the revenue from this grant is attributable to the provision of ground ambulance service.</p> <p><i>Example 3:</i> You sell an ambulance to help offset the cost of a replacement ambulance. 100% of the revenue from the sale could be attributable to ground ambulance service provision.</p> <p><i>Example 4:</i> You receive \$100,000 annual contract fee from a city to provide ground ambulance service. 100% of the revenue from the sale could be attributable to ground ambulance service provision.</p> <p><i>Example 5:</i> You receive \$1 million local tax subsidy, and you provide fire and ambulance services. 30% of your agency cost is directly attributable to the provision of <b><u>ground ambulance service</u></b>. Therefore, 30% of your local tax subsidy revenue could be attributable to ambulance service provision.</p>	
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