Medicare Ground Ambulance Data Collection Instrument: Revenue Reporting Requirements

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Agenda

- Today's session covers Section 13 (Revenues) of the Medicare Ground Ambulance Data Collection System Instrument

- More information is available from the Ambulances Services Center website (https://www.cms.gov/Center/Provider-Type/Ambulances-Services-Center.html), including:
    - A printable version of the entire instrument that you can use to follow along with the presentation today
    - A Frequently Asked Questions (FAQ) document and Quick Reference Guide
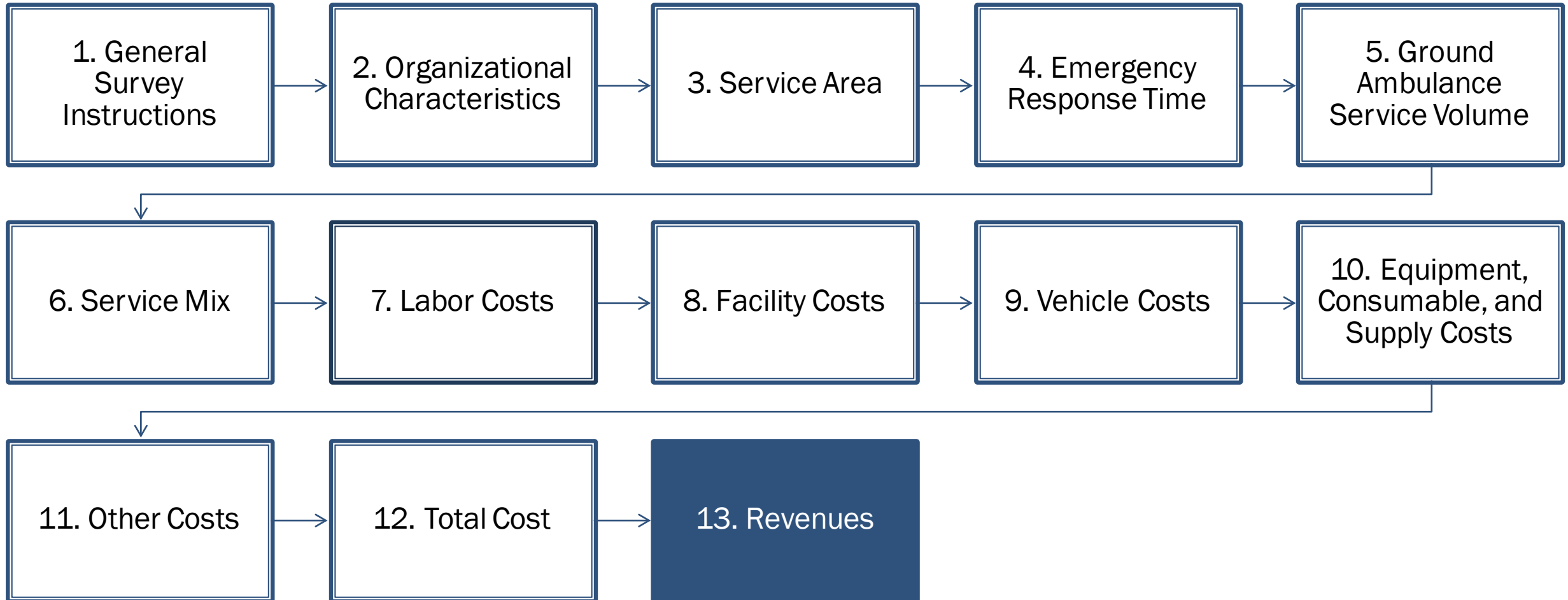   - Slides and recordings from prior webinars

CY 2022 Physician Fee Schedule Rulemaking

- The information in this webinar for Section 13 reflects changes proposed by CMS as part of the CY 2022 Physician Fee Schedule Proposed Rule

- These changes **have not** been finalized, and the final version of the questions and instructions may differ from what we present today

- Please check the Ambulances Services Center website and future webinars for updates (https://www.cms.gov/Center/Provider-Type/Ambulances-Services-Center)

Section 13 Overview

- Asks questions about total revenue (from all sources), from ground ambulance transports and other sources

- Includes detailed questions about source of revenue

- Organizations that provide services other than ground ambulance (e.g., fire) can attribute a percentage of revenue in different categories to ground ambulance

GADCS Sections

Section 13: Question 1

1. Please report the total revenue from all sources your organization received during the data collection period. Include revenues from services not related to ground ambulance services. (Enter dollar amount)

Note: Include revenue from all sources, not just from ground ambulance services. This is one of the few questions that asks you to consider your entire organization. If you are a fire-based organization, hospital, or have other operations, report total revenue across all parts of your business.

Section 13: Question 2

2. Can you report revenue for ground ambulance transports from individual healthcare payer categories (e.g., Medicare, Medicaid, commercial insurance)? Yes (1), No (0)

    a) [If Yes (1), proceed to question 3.]

    b) [If No (0):] Please report the approximate revenue from ground ambulance transports for all payers combined. (Enter dollar amount)

Note: If your organization can breakdown its revenue by payer, answer yes and you will be asked to do so in Question 3. Otherwise, you can report the total amount of revenue from all payers combined.

Section 13: Question 3

Please indicate if your organization received any revenue from paid ground ambulance transports from the following payers during the data collection period.

Source of Revenue from Paid Ground Ambulance Transports	Received revenue during data collection period	Total revenues	Indicate if cost sharing (i.e., the amount for a transport that is billed to a patient with this insurance) was included
Traditional (fee-for-service) Medicare	Yes (1), No (0)	Enter dollar amount	Yes (1), No (0)
Medicare Advantage (also known as Medicare Managed Care)	Yes (1), No (0)	Enter dollar amount	Yes (1), No (0)
Traditional (fee-for-service) Medicaid	Yes (1), No (0)	Enter dollar amount	Yes (1), No (0)
Medicaid managed care	Yes (1), No (0)	Enter dollar amount	Yes (1), No (0)
TRICARE	Yes (1), No (0)	Enter dollar amount	Yes (1), No (0)
Veterans Health Administration	Yes (1), No (0)	Enter dollar amount	Yes (1), No (0)
Commercial insurance	Yes (1), No (0)	Enter dollar amount	Yes (1), No (0)
Workers' compensation	Yes (1), No (0)	Enter dollar amount	Yes (1), No (0)
Patient self-pay (amount patients pay for deductibles, coinsurance, etc.)	Yes (1), No (0)	Enter dollar amount	N/A

Section 13: Question 3 Further Instructions

"…Please report revenue from services other than ground ambulance transports (e.g., payments for treatment at the scene when no transport was furnished) in Section 13, Question 5 if possible. If you are not able to separate transport and other service revenue from a given payer, you may report the total revenue from all health care services in this item."

- Section 13, Question 3 specifically asks about revenue from transports
- Revenue for other services, such as treatment in place or vaccine administration, should be reported in Section 13, Question 5
- However, if your organization cannot separate transport revenue from revenue for other services, you can report a combined total in Question 3

Section 13: Question 3 FAQs, Part 1

Q: Should I report revenue for transports that was received during the data collection period or for transports that occurred during the data collection period?

A: The focus of Question 3 is on "revenue received." Report revenue received during the data collection period. Do not report:

- Charges (gross or after contractual adjustments)
- Billed amounts
- 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.

Section 13: Question 3 FAQs, Part 2

Q: 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?

A: It is important that you report on the different sources of revenue that your organization receives. For example, 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 Ambulance Fee Schedule (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.

Section 13: Question 3 FAQs, Part 3

Q: How should I report co-pays or co-insurance paid by a patient with insurance?

A: You can report these revenues in two ways depending on how your organization tracks data. One way is to include these revenues along with revenue paid by the patient's primary insurance and answer "Yes" to the question about whether cost sharing was included. The other option is to include these revenues in the patient self-pay row and answer "No" to the question about whether cost sharing was included. As always, make sure that revenue from patient cash payments is reported in only one place.

Section 13: Question 3 Example

- This organization receives payment for ground ambulance transports from the following payers: Traditional Medicare, Traditional Medicaid, and Commercial Insurance. They also have some patients paying out-of-pocket for transports not covered by their insurance
- The organization received $2 million in revenue from Medicare for transports during the data collection period. They received an additional $400,000 in cost-sharing from Medicare beneficiaries
- They also received $800,000 in revenue from Medicaid patients, who typically have no cost-sharing
- They received $3 million in revenue from those with commercial insurance, which included both payments made by the insurer and the amount paid by beneficiaries
- The organization also received $100,000 from uninsured patients who self-paid

Source of revenue from paid ground ambulance transports	Total revenues	Indicate if cost sharing (i.e., the amount for a transport that is billed to a patient with this insurance) was included
Traditional (fee-for-service) Medicare	$2,000,000	No (0)
Traditional (fee-for-service) Medicaid	$800,000	No (0)
Commercial insurance	$3,000,000	Yes (1)
Patient self-pay (amount patients pay for deductibles, coinsurance, etc.)	$500,000	N/A

Section 13: Question 4

How often did your organization bill the following types of payers for the amount owed for a transport during the data collection period?

Insurance type	Frequency of billing
Traditional (fee-for-service) Medicare	Never (0), Sometimes (1), Usually (2), Always (3), N/A – no patients transported (4)
Medicare Advantage (also known as Medicare Managed Care)	Never (0), Sometimes (1), Usually (2), Always (3), N/A – no patients transported (4)
Traditional (fee-for-service) Medicaid	Never (0), Sometimes (1), Usually (2), Always (3), N/A – no patients transported (4)
Medicaid managed care	Never (0), Sometimes (1), Usually (2), Always (3), N/A – no patients transported (4)
TRICARE	Never (0), Sometimes (1), Usually (2), Always (3), N/A – no patients transported (4)
Veterans Health Administration	Never (0), Sometimes (1), Usually (2), Always (3), N/A – no patients transported (4)
Commercial insurance	Never (0), Sometimes (1), Usually (2), Always (3), N/A – no patients transported (4)
Workers' compensation	Never (0), Sometimes (1), Usually (2), Always (3), N/A – no patients transported (4)
Patient self-pay (amount patients pay for deductibles, coinsurance, etc.)	Never (0), Sometimes (1), Usually (2), Always (3), N/A – no patients transported (4)

Section 13: Question 4 Example

- This organization always bills Traditional Medicare and Commercial Insurance
- The organization usually bills Medicaid patients
- The organization sometimes bills uninsured patients or patients whose insurance did not cover the transport for self-pay
- The organization transports patients with TRICARE and Veterans Health Administration insurance, but does not bill this insurer
- The organization did not transport any patients with Medicare Advantage or Medicaid managed care insurance or who would have had costs covered by Workers' compensation insurance during the data collection period

Insurance type	Frequency of billing
Traditional (fee-for-service) Medicare	Always (3)
Medicare Advantage (also known as Medicare Managed Care)	N/A – no patients transported (4)
Traditional (fee-for-service) Medicaid	Usually (2)
Medicaid managed care	N/A – no patients transported (4)
TRICARE	Never (0)
Veterans Health Administration	Never (0)
Commercial insurance	Always (3)
Workers' compensation	N/A – no patients transported (4)
Patient self-pay (amount patients pay for deductibles, coinsurance, etc.)	Sometimes (1)

15

Section 13: Question 5

- In this question, you will be asked to indicate whether you have revenue from several sources that may be partially attributable to ground ambulance services. Examples include:
  - Contracts from facilities (e.g., hospitals, nursing homes, prisons, businesses)
  - Payments for EMS/health care services other than transports
  - Payments from other ambulance organizations (e.g., for contributions to joint responses)
  - Fees for standby events
  - Charitable donations (e.g., foundations and individual donors)
  - Local taxes earmarked for EMS services
  - Program-related investments (e.g., public-private investment)
  - Sale of assets and services
  - Grants
- For each revenue source your organization has, you will be asked to provide:
  - Total revenue for that category
  - Percentage of revenue attributable to ground ambulance services

Section 13: Question 5 Further Instructions

- The first few rows of the table in Section 13, Question 5 are useful for reporting revenue for transport, EMS, and other health care services that you *did not* report in Section 13, Question 3

- These sources of revenue include payments from:
  - Facilities for providing transport services (e.g., inter-facility transports)
  - Other ground ambulance organizations (e.g., for contributions to joint responses)
  - Non-transport services, like treatment in place, infusions, or vaccination administration

Section 13: Question 5 Example #1

Background: This fire-based ambulance organization reported receiving revenue from the four sources listed below. They received a state grant specifically for a pilot program to deliver ground ambulance services. They participated in four paid standby events during the year: three sporting events where only an ambulance was deployed (received $100/event), and one fireworks display where an ambulance and firetruck were deployed (received $200 for the event and they assumed half, or $100, was for ambulance). They received charitable donations, with 80% earmarked for fire-related services and 20% for ambulance-related services. They contract with a neighboring municipality to provide fire/EMS services and approximately 50% of responses to that municipality are ground ambulance responses.

Category	Total Revenue	What % of Revenue is Attributable to Ground Ambulance Services?
Special-purpose grants (generally state)	$10,000	100%
Fees for standby events	$500	80%
Charitable donations	$2,000	20%
Contract revenue from local governments in return for services	$4,000	50%

Section 13: Question 5 Example #2

Background: This government ambulance organization reported receiving revenue from the four sources listed below. They have a contract to provide ambulance services for a neighboring county. They receive local taxes earmarked for EMS services. They received a charitable donation of $400,000, but only $200,000 was earmarked to support EMS services. The other $200,000 was earmarked for bike safety events to be put on by the organization. They receive state subsidies for training for their EMTs.

Category	Total Revenue	What % of Revenue is Attributable to Ground Ambulance Services?
Revenues for subcontracted ambulance services	$200,000	100%
Local taxes earmarked for EMS Services	$300,000	100%
Other donations	$800,000	50%
Technical assistance (e.g., subsidized training)	$4,000	100%

Summary of Key Points

- Please ensure that all ground ambulance-related revenue is included somewhere in Section 13
- Revenue should not be listed in more than one place
- If revenue is only partially related to ground ambulance activities, provide an estimated percentage of revenue allocated to your ground ambulance operations using any reasonable method, such as those suggested in this presentation
- Only include revenue actually received during the data collection period—do not include bad debt or any other amounts billed but not collected

Resources

- Access a printed version of the instrument and frequently asked questions document from the Medicare Ambulances Services Center website (note that the printed instrument does not yet include the proposed changes indicated in this presentation):
  - https://www.cms.gov/Center/Provider-Type/Ambulances-Services-Center
- Past slide presentations, webinar recordings, and supplemental documents are also on this site. Note that past presentations do not cover proposed changes. Updated versions of these webinars that include proposed changes are forthcoming

  Please note that the currently posted instrument, earlier webinars, and other materials do not reflect CMS's proposed changes in the CY 2022 PFS Proposed Rule. **These proposals have not been finalized and may change.** Future webinars will cover the finalized changes.

- If you have additional questions, please contact:
  - AmbulanceDataCollection@cms.hhs.gov

Q&A

Please submit questions using the "Q&A" button at the bottom of your Zoom screen. If selected, presenters will read your question and respond during the session. CMS will respond to unanswered questions by email. This slide lists common questions and answers for reference.

Frequently Asked Question	Answer
1. Has my organization been selected to participate?	1. Lists of selected organizations are at the website above. CMS will send notification letters to all selected organizations beginning in November 2021.
2. What if my organization isn't on the year 1 or year 2 lists?	2. It is very likely that your organization will be selected in a future year. CMS will announce when it selects year 3 and year 4 organizations.
3. Is participation required?	3. Yes. Organizations that do not sufficiently submit data will receive a 10% payment reduction.
4. When will we need to collect and report data?	4. The FAQ at the website above includes examples. In brief, organizations *collect* data over a continuous 12-month period and *report* data within 5 months after the data collection period ends.
5. How do I inform CMS of our data collection period start date?	5. Notification letters will have instructions on reporting your data collection period start date to your MAC. The period can align with the calendar year or your fiscal year.
6. How do we report data?	6. CMS is developing a web-based portal that will launch in late 2022. CMS will share more information, including training sessions, when available.

Note: Answers to many other questions are at the Ambulances Services Center webpage:
https://www.cms.gov/Center/Provider-Type/Ambulances-Services-Center