

FY2019 Cost Report Instructions: Ambulance and Chair Car Services

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Overview of Requirements

In order to fulfill its reporting requirements for fiscal year (FY) 2019, each provider must:

1. Submit a complete 2019 cost report through the INET reporting tool.
2. Email a PDF of its FY2019 financial statements to CHIA.data@state.ma.us.

The cost report contains the following sections, which must be completed by the provider and certified by an authorized individual:

- General Provider Information
- General Service Information
- Schedule A: Statistical Information
- Schedule B: Employee Information Schedule
- Schedule C: Vehicle Expenses
- Schedule D: Occupancy Expenses
- Schedule E: Revenue
- Schedule F: Expenses
- Certification Statement

The schedules should be completed in the order listed above. Because subsequent schedules use automatic calculations with data from previous schedules, completing the schedules out of order will disrupt these calculations.

The report is due no later than **May 5, 2020**.

Extensions

The extension request must be submitted in writing to the attention of Cost Report Submission and must demonstrate just cause/circumstances for the filing extension. E-mail is an acceptable method to request an extension. Please send your request to: CHIA.data@state.ma.us.

Exemptions

Providers that earned less than \$100,000 from MassHealth for services provided in FY2019 or are municipal ambulance providers may claim exemption from filing the report. To be considered exempt, a provider must send an email to CHIA.data@state.ma.us, and in the email:

1. State that it is requesting exemption from filing the FY2019 Ambulance and Chair Car cost report;

2. Specify the date range of its fiscal year (e.g., 1/1/19 to 12/31/19, or 7/1/18 to 6/30/19); and
3. State the dollar value of MassHealth revenue earned for services rendered in FY2019.

Please note that agencies that fail to file the required data with CHIA in a timely manner may be subject to penalties in accordance with 957 CMR 6.00 and MGL 118E. To assist you in completing the cost report, the attached material provides general instructions and detailed explanations of the cost centers, allocation bases, and the expenses associated with line items on these schedules. Where specific instructions are not provided, it is assumed that the forms and the line items are self-explanatory and can be completed through the application of routine accounting practices. If you have specific questions about these forms, please call CHIA's Pricing Cost Report Help Desk at (617) 701-8156.

Functional Revenue and Cost Centers

Directly assign each expense category to the relevant cost centers whenever possible: administration, advanced life support, basic life support, chair car (a.k.a wheelchair van), and other services. (If you are a chair car only provider, please assign cost to only the fields under chair car.) Those expenses that you cannot assign directly should be allocated. A description of your allocation methodology will be requested if a field audit takes place.

Advanced Life Support (ALS)

Services as defined by the Commonwealth of Massachusetts, Department of Public Health, in 105 CMR 170.502.

Basic Life Support (BLS)

Services as defined by the Commonwealth of Massachusetts, Department of Public Health, in 105 CMR 170.501.

Chair Car

Services as defined by the Commonwealth of Massachusetts, Division of Medical Assistance, in 130 CMR 407.402.

Other Services

All revenue-generating services other than those described above as ALS, BLS, and Chair Car. Information for this category should be reported in the aggregate and need not be differentiated by program or service type.

Getting Started

Access the INET reporting platform at <https://inet.chia.state.ma.us/inetn/Login.aspx> to login to your INET account. If you have previously registered for INET, then enter the

user name and password that you have been assigned. If you are using INET for the first time, then follow the instructions below:

- Go to <http://www.chiamass.gov>
- Click on “CHIA Data” and then “Information for Data Submitters”

- Select “INET Questions and Answers”
 - To register a new user, please see the section titled “Do I need to formally register for CHIA Submissions or CHIA-INET?” and complete the Business Partner Security Agreement Form. Once this form has been received and processed by CHIA, the registered user will receive a Login ID and temporary password via email or phone. This may take several days; please plan accordingly.

 - If the Ambulance Provider is new to the filing process, the facility must also submit the Others Providers User Agreement form. This form may be found in the section titled “CHIA-INET User Agreement Forms”. Once this form has been received and processed by CHIA, the Ambulance Provider will be available in the drop-down list in INET. Please allow several days for the update.

The completed and signed forms can be submitted to CHIA by email to CHIA.Data@state.ma.us . If you have any issues please call CHIA’s Pricing Cost Report Help Desk at (617) 701-8156.

Once you have registered and signed into INET, from the Options Menu, select “Ambulance and Chair Car Services Cost Report”.

Click on “Filing” in the left side navigation pane, and select “New AMBCCCR.” Select your company from the drop down box. For subsequent logins to the same report you will select “Existing AMBCCCR” to see previously saved work.

Note that INET may not be fully compatible with all internet browsers. Please use Internet Explorer for optimal functionality.

General Provider Information

The company’s contact information will automatically populate the proper fields. If the information is correct, select the “Yes” option to the question “Is above information accurate.” If it is not, you should contact CHIA’s Pricing Cost Report Help Desk at (617) 701-8156.

Provider Type

Select the type of provider that your company is from the drop down box. **NOTE: once you have made a selection it cannot be changed in this report. If you make a mistake you must start over.**

Contact's extension or Phone

Enter the telephone number or extension of the individual that CHIA should contact with questions about the report.

Fax

Enter the telephone number that should be used to send a facsimile to your company.

Email

Enter the e-mail address of the individual CHIA should contact with questions about the report.

Report Contact's Name

Enter the name of the individual that CHIA should contact with questions about the report.

EMS Region

Enter the number that corresponds with the EMS region in which your company is located.

Licensure Level

Enter the number that corresponds with your company's licensure level.

Fiscal Year End

Enter the date of the last day in your fiscal year.

General Service Information

I. General Information

1. Organization Type

Provider Type

Select the appropriate provider type from the drop down box.

Profit Type

Select the appropriate profit type from the drop down box.

2. Level of Service

Indicate the lines that are appropriate to your company by selecting "1" from the drop down boxes.

3. Staffing

Select the appropriate type of staffing that your company employs and enter the number of hours that your organization defines as a typical full-time work week (e.g., 40 hours).

4. Hours of Operation

For each type of service that your company delivers, enter the number of days per week and hours per day that these services are available.

II. Vehicle Information

Enter the average number of each type of vehicle that your company operated during the year as defined by the Department of Public Health in 105 CMR 170.00.

Schedule A: Statistical Information
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A. Mileage

Lines 1-3: Total Mileage

Report the total mileage traveled by each type of transport or support vehicle.

B. Loaded Mileage

Line 1: Ambulance Mileage

Report the loaded mileage for all ambulance transports during the specified accounting year.

Line 2: Chair Car Mileage

Report the loaded mileage for all chair car transports (HCPCS code S0215) during the specified accounting year.

Line 3: All other Loaded Miles

Report the loaded mileage for all other transports during the specified accounting year.

C. Transport Profile by Type of Service

Lines 1-10: Number of Transports

Report the number of transports made for each type of service during the specified accounting year.

Schedule B: Employee Information

This schedule reports the salaries and full time equivalents (FTEs) for the organization's employees. **Please Note: This schedule is for payroll employees only – costs for any subcontracted services should be reported on Schedule F, Line 10.**

Full-Time Equivalents (FTEs)

This column records the number of full-time equivalents for each category of employee. One full-time equivalent is the number of hours paid for a given time frame divided by the number of hours that the organization uses to define a full-time employee. For example, if 40 hours defines a full work week (as noted in the organization's personnel policies), then 40 paid hours for a given position is 1.00 FTE and 20 hours is 0.5 FTE. To compute the FTE values for the cost report in this example, divide the total annual paid hours (including vacation, sick leave, overtime, etc.) for each category of employee in each cost center by 2,080 hours. 2,080 is the equivalent of a year's hours, for a 40-hour work week. If your organization's work week is other than 40 hours, the annual divisor will be the number of hours in a full time work week multiplied by 52.

Lines 1-7: Administrative Staff

Includes the salary expenses for the services of Executive Officer(s), Fiscal Officer(s) (i.e. the professional management staff of the organization), and all other persons in the administrative area. This section also includes salary expenses for all staff that provide support to the overall functioning of the organization, including administration (e.g. receptionists, billing clerks, dispatcher, records personnel, and maintenance).

Lines 9-11: EMTs

Includes salary expenses for Emergency Medical Technicians (EMTs) who meet the function and training requirements of an EMT as required for that certification by the Department of Public Health in 105 CMR 170.00.

Line 12: Chair Car Drivers-Attendants

Report the FTEs and salary expenses for employees functioning as chair car drivers and attendants. If a chair car driver or attendant is also an EMT or serves another function within the company, the proportion of time and wages spent as a chair car driver or attendant should be reported here.

Line 13: Operations/Field Supervisors

Include the FTEs and salary expenses for employees who function as operations supervisors, shift supervisors, or field supervisors.

Line 14: Clinical Training/Medical Director

Include the FTEs and salary expenses for employees engaged in clinical training and clinical oversight of field employees (including quality assurance and improvement activities). Also include any employees who function as medical director to the company. Do not include contracted services, which will be reported on Schedule F, Line 37.

Schedule C: Vehicle Expenses

This schedule reports the expenses for vehicles used for company business. Directly assign expenses to the appropriate cost center whenever possible. If insufficient detail is maintained to permit direct assignment, report these expenses in Column 7: Expenses Not

Directly Allocable. These expenses will then be allocated among the appropriate services using the number of transports from Schedule A.

Line 1: Leasing Expense

Report expenses incurred for all leased vehicles used for company business.

Line 2: Vehicle Insurance

Report expenses incurred to maintain liability, theft, and property damage insurance for vehicles used for company business.

Line 3: Interest Expense

Report interest expense incurred for loans for purchased vehicles used for company business.

Line 4: Vehicle Depreciation:

Report the total annual depreciation expense for all purchased vehicles used for company business.

Line 5: Repairs and Maintenance

Report expenses for the repair, maintenance, and warranty of vehicles. This also includes expenses and/or depreciation associated with any repair and maintenance equipment (e.g., lifts, tire machines, computerized equipment). Do not include the salary expense for in-house mechanics, which should be reported on Schedule B.

Line 6: Gas, Oil and other Vehicle Related Fluids

Report expenses for gasoline, lubricants and other fluids for all vehicles used for company business.

Line 7: Taxes

Report expenses for all taxes related to vehicles used for company business such as excise and sales taxes.

Line 8: Vehicle License and Registration

Report expenses for the Registry of Motor Vehicles and for certification and licensure of vehicles and of the ambulance service by the Office of Emergency Medical Services, Massachusetts Department of Public Health.

Line 9: Tolls

Report expenses incurred for tolls for the use of roads, bridges or tunnels for vehicles used for company business.

Line 10: Other

Report all vehicle-related expenses that do not pertain to any line items listed above. Please provide a detailed description of any expenses in excess of \$500.

Lines 11-15

Do not manually enter. These amounts will be automatically computed.

Lines 16-20

Do not manually enter. These amounts will be automatically transferred from Schedule A

Schedule D: Occupancy Expenses

This schedule reports the expenses for occupancy, repair, and maintenance of the organization's offices and other places of business. Directly assign expenses to the appropriate cost center whenever possible. If insufficient detail is maintained to permit direct assignment, report these expenses in Column 7, Expenses Not Directly Allocable.

Line 1: Rent

Report the total annual rent expense for all buildings used for company business.

Line 2: Mortgage Interest

Report the interest expense incurred on the mortgages for all buildings used for company business.

Line 3: Depreciation (Building)

Report the total annual depreciation expense for all buildings used for company business

Line 4: Depreciation (Equipment)

Report the total annual depreciation expense incurred for equipment used for company business that is not reported elsewhere.

Line 5: Repairs and Maintenance (Building)

Report expenses incurred for the general upkeep of facilities, such as plowing during the winter.

Line 6: Property Tax

Report expenses incurred for property taxes on the organization's places of business.

Line 7: Insurance (Building and Equipment)

Report expenses incurred to maintain insurance for property damage, theft, fire, and general liability on real property and equipment, which is not otherwise reported in the report.

Line 8: Utilities

Report expenses incurred for water, electricity, and heating expenses. Specialized communications equipment expense should be reported on Schedule B, Line 13.

Line 9: Donated Space

Enter the imputed value of any building space that is donated to the organization.

Line 10: Other

Report all occupancy related expenses that do not pertain to any line items listed above. Please provide a detailed description of any expenses in excess of \$500.

Line 11: Total Occupancy Expenses

Do not manually enter. This amount will be calculated automatically.

Line 12: Unallocated Expenses

Do not manually enter. This amount will be calculated automatically.

Line 13: Allocation Based on Square Footage

Do not manually enter. This amount will be automatically calculated.

Line 14: Directly Allocated Occupancy Expenses

Do not manually enter. This amount will be automatically calculated.

Line 15: Total Occupancy Expenses

Do not manually enter. This amount will be calculated automatically.

Lines 16-20: Square Footage

Enter the square footage occupied by each cost center.

Schedule E: Revenue

Total revenue reported on Schedule E should equal the total revenue in the company's financial statements. If the amounts do not match, please attach a statement that reconciles the difference. If two or more items on the financial statements have been combined into one item on Schedule E, detail the items that have been combined. All revenue earned during the specified fiscal year should be listed on this schedule.

Line 1: Self-Pay/Private Pay

Report revenue earned from patients for services rendered that are not sponsored by any governmental or third party entity.

Line 2: Medicare

Report revenue earned from patients insured by Medicare, Railroad Medicare, or Champus/TRICARE.

Line 3: Medicaid

Report revenue earned from patients insured by Medicaid (MassHealth or any Medicaid managed care organization).

Line 4: Commercial Insurance

Report revenue earned from patients insured by any commercial insurance, HMO plan, and other third party payers.

Line 5: Contracts (PPS, DRG, other)

Report revenue earned from facilities (e.g., hospitals or nursing homes) for transport of their patients or residents.

Line 6: Municipal Subsidy

Report revenue earned by an ambulance service provider from a city or town for the purpose of ensuring that said ambulance service shall provide services to that city or town.

Line 7: All Other Payers

Report revenue earned from any sources not listed above. Include any amounts received from another ambulance service for use of your company's services, if they are not included elsewhere.

Lines 9-14: Unrestricted Grants, Gifts, and Donations

Report cash or in-kind gifts given to a provider without donor restriction as to their use. These funds are considered the property of the provider to be used as it deems appropriate.

Line 15: Total Unrestricted Grants, Gifts, and Donations

Do not manually enter. This amount will be calculated automatically.

Lines 16-21: Restricted Grants, Gifts, and Donations

Report cash or in-kind gifts that are designated by the donor for paying specified operating costs, or groups of costs, or costs of specific groups of patients. These also include funds that are designated by the donor for specific programs. These amounts should be those recognized as revenue in accordance with the provisions of FASB statement 117.

Line 22: Total Restricted Grants, Gifts, and Donations

Do not manually enter. This amount will be calculated automatically.

Line 23: Non-operating Income

Report losses other than bad debt, such as loss on investments, as a negative amount. Attach a list of the item(s) to the cost report hardcopies referencing the schedule and line item.

Lines 24-25: Total Restricted Grants, Gifts, and Donations

Do not manually enter. These amounts will be calculated automatically.

Schedule F - Expenses

Line 1: Administrative Staff Salary/Wages

Do not manually enter. This amount will be automatically imported from Schedule B, Line 8.

Line 2: Direct Service Staff Salary/Wages

Do not manually enter. This amount will be automatically imported from Schedule B, Line 15.

Line 4: Payroll Taxes

Report employer's share of FICA, MUICA, and FUTA (in the case of for-profit contractors) and other payroll taxes paid on behalf of the provider's staff.

Line 5: Non-Salary Related Benefits

Report expenses for life, disability, health and medical insurance, workers compensation insurance, pension and annuity plan contributions, day care, tuition benefits and all other non-salary/wage benefits received by staff as compensation for their personal services.

Line 6: Retirement Plan

Report any retirement expense that is not reported on line 5.

Line 7: Total Employee Compensation and Related Expenses

Do not manually enter. This line will automatically calculate the sum of lines 4-6.

Line 8: Total Vehicle Expenses

Do not manually enter. This amount will be automatically imported from Schedule C, Line 15.

Line 9: Total Occupancy Expenses:

Do not manually enter. This amount will be automatically imported from Schedule D, Line 15.

Line 10: Subcontracted Staff

Report expenses for persons who are not employees on payroll. Include expenses for individuals and staffing agencies.

Line 11: Staff Training

Report expenses for formal instruction to meet professional continuing education requirements; to maintain program licensure; or to enable direct service staff to acquire and maintain appropriate levels of knowledge, skill, and proficiency for the routine performance of their assigned functions. This line item also includes any certification fees. This amount should include fees paid on behalf of employees, reimbursement of employees for fees paid by them, and the cost of bringing a trainer or consultant on-site to provide training.

The wage/salary cost for company employees who provide training, and the wages paid to company employees for attending training should not be included in this amount; such costs will be reported on Schedule B.

Line 12: Medicine/Pharmacy

Report expenses incurred to purchase medicine and pharmaceuticals for patient use.

Line 13: Medical Supplies and Equipment

Report expenses incurred to purchase medical supplies and equipment for patient use.

Line 14: Communications Equipment

Report expenses incurred for communications equipment used in the operations division of the company. Such equipment may include two-way radios, cellular telephones, pagers, and C-MED equipment. Expenses incurred in the repair or warranty of such equipment should also be reported here.

Line 15: Laundry and Uniform

Report expenses incurred to furnish uniforms, clean uniforms, launder linens, etc.

Line 16: Marketing/Development

Report expenses incurred to solicit additional business or expand your services.

Line 17: Donations

Expenses for contributions to not-for-profit agencies.

Line 18: Travel/Entertainment

Expenses for business travel and entertainment of clients or potential clients.

Line 19: Meals

Expenses for meals.

Line 20: Collection Fees

Expenses incurred for the collection of debts owed to the company. Fees of a collection agency or an attorney should be reported here.

Line 21: Public Relations

Expenses for any activity that promoted the image of the company to the general public or a targeted audience.

Line 22: Penalties and Late Charges

Expenses for late payment of amounts owed by the company.

Line 23: Other

Specify any other expenses that can be directly assigned to the relevant cost centers. For example, costs incurred for medical control, medical direction and expenses incurred to subcontract the transportation portion of ALS services.

Line 24: Total Direct Allocable Expenses

Do not manually enter. This amount will calculate automatically.

Line 25: Municipal Allocation for Administrative Expenses

Report any allocated municipal administrative expenses.

Line 26: Office Supplies, Postage, Printing

Report expenses incurred for office supplies and routine office expenses.

Line 27: Insurance

Report expenses incurred for all insurance not listed on other schedules. This includes, but is not limited to, the expense of maintaining any umbrella and/or professional liability insurance for the company and its employees and directors' and officers' liability insurance. Do not include vehicle liability insurance which is reported in Schedule D, Line 2, or building, fire, equipment, or premises liability insurance which is reported on Schedule E, Line 7.

Line 28: Interest

Report expenses incurred for any interest other than that incurred for vehicle loans, which is reported on Schedule D, Line 3, and mortgage interest which is reported on Schedule E, Line 2.

Line 29: Computer and Other Equipment

Report expenses incurred to obtain, repair, maintain, and warranty equipment including computer hardware and software, fax machines, photocopiers and telephone systems.

Line 30: Legal Fees

Report expenses incurred for the legal services of an attorney (not lobbying).

Line 31: Accounting Fees

Report expenses incurred for audit services of a CPA or other accountant.

Line 32: Accounting/Bookkeeping

Report expenses incurred for keeping routine accounting books and records.

Line 33: Payroll

Report expenses incurred to process payroll records.

Line 34: Billing Service

Report expenses incurred to generate client bills.

Line 35: Business Planning

Report expenses incurred to evaluate current operations or to formulate future growth or expansion of the business.

Line 36: Lobbying

Report expenses incurred to influence proposed legislation or other legislative or regulatory outcomes.

Line 37: Medical Director

Report expenses incurred for oversight of the paraprofessional activities of the company.

Line 38: Information Systems

Report expenses incurred for electronic systems that provide the company with operational data.

Line 39: Other Professional Fees

Report expenses incurred for the services of professionals that are not reported elsewhere.

Line 40: Income Taxes

Report expenses incurred for the payment of federal, state, and local income taxes.

Line 41: Bad Debt Expense

Report expenses recognized for accounts receivable that are regarded as uncollectible following reasonable collection efforts.

Line 42: Parent Organization Expense

Report expenses recognized for any assessment, fee or allocation of expense from a parent organization. Please provide a detailed description of the parent organization's individual expenses for any amount greater than \$2,000 that was allocated to the provider.

Line 43: Dues/Subscriptions

Report expenses incurred for memberships in professional organizations and for media products.

Line 44: Telephone and Internet

Report expenses incurred for telephone and internet services.

Line 45: Subcontractors

Report expenses incurred to other companies for supplemental or complementary services.

Line 46: Other

Specify all other categories of administrative expense. Please provide a detailed description of any expenses in excess of \$500.

Line 47: Total General Administrative Expense

Do not manually enter. This amount will be automatically calculated.

Line 48: Directly Allocated Expenses

Do not manually enter. These amounts will be automatically calculated.

Line 49: General Administrative Expense

Do not manually enter. This amount will be automatically calculated.

Line 50: Allocation of Administrative Expense

Do not manually enter. This amount will be automatically calculated.

Lines 51-53 - Do not manually enter. These amounts will be automatically calculated.