

# CENTER FOR HEALTH INFORMATION AND ANALYSIS

## REVENUE REPORT INSTRUCTIONS: **AMBULANCE AND WHEELCHAIR VAN REVENUE REPORT**

May 2026



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## WHAT'S NEW

- In previous years, providers were required to submit either a partial or full cost report depending on the revenue amount received from MassHealth. This year, providers are only required to fill out the partial cost report, which will be referred to as the “Revenue Report” moving forward. Providers are no longer required to submit financial statements with the Revenue Report.

### About the Ambulance and Wheelchair Van Revenue Report:

- Providers are required to submit completed Revenue Reports through CHIA's online submission portal, [CHIA Submissions](#).
  - **Please note, CHIA Submissions works best in Google Chrome.**
  - The same login credentials previously used in INET can be used for CHIA Submissions. If you need login credentials, please follow the instructions on page 6.
- Please read all Revenue Report Instructions and the CHIA Submissions User Guide thoroughly prior to beginning the Revenue Report.
- The Ambulance and Wheelchair Van Revenue Report is available as an Excel template. Complete Revenue Reports will be submitted via CHIA Submissions.
- Data must be keyed in. Please do not insert formulas or references to other spreadsheets as this may prevent the data from calculating accurately.
- If you have no amount to report for a line item, you may leave the cell blank except for Bad Debt Expense (Tab 2, Line 38), in which you must enter a “0” if you have no amount to report.
- The ‘Certification by Provider’ section, in the blue cells on Tab 3, must be filled in to save successfully.
- All submissions must be saved using the “Save Submission File” button on Tab 3, Accuracy of Report, which will only work if all errors are cleared on the tab. **Submissions that are not saved by using this button cannot be read by CHIA's system and will not successfully upload.**

## REMINDERS

- All non-municipal ground ambulance and wheelchair van providers rendering services in Massachusetts in FY 2025 are required to submit the FY 2025 Ambulance and Wheelchair Van Revenue Report.
- Tab 2. Revenue: All Massachusetts ground ambulance revenue should be reported in this section, split out by advanced life support (ALS) emergency and non-emergency revenue and basic life support (BLS) emergency and non-emergency revenue. All revenue should be reported **net of bad debt, charity care, and payer discounts**.

## WHO MUST FILE

All non-municipal ambulance and wheelchair van providers are required to fill out the Revenue Report.

Municipal providers are exempt from filing the Revenue Report.

To be considered exempt from completing the full Revenue Report, a provider must claim an exemption using the FY 2025 Ambulance Revenue Report Exemption Request Form, available as a Word document on the website listed above. Email the completed form to [data@chiamass.gov](mailto:data@chiamass.gov) .

#### **PLEASE NOTE**

**The Ambulance and Wheelchair Van Revenue Report filing will NOT be considered complete until all relevant financial data requested by CHIA staff has been provided to the satisfaction of CHIA staff.**

Providers that fail to file required data with CHIA will be subject to penalties in accordance EOHHS regulations, 101 CMR 327.00 and 101 CMR 324.00.

### **WHAT TO FILE**

- Revenue Report. Agencies must file the Revenue Report annually with CHIA for the fiscal year that ended in the year prior to the filing date. The report is available to download on CHIA's website.

The Revenue Report shall be completed on the basis of the total program revenue.

### **WHEN TO FILE**

All ambulance and wheelchair van providers have the same due date. Providers must file the Ambulance and Wheelchair Van Revenue Report no later than **July 1, 2026**.

**NOTE:** If you would like to be added to CHIA's email list to receive Revenue Report alerts, including deployment and due dates, please request that your email address be added by emailing [CostReports.Pricing@chiamass.gov](mailto:CostReports.Pricing@chiamass.gov).

#### Extensions

Providers may request a filing extension. The extension request must be submitted via email to [data@chiamass.gov](mailto:data@chiamass.gov). The request must demonstrate a good cause or circumstances for the filing extension.

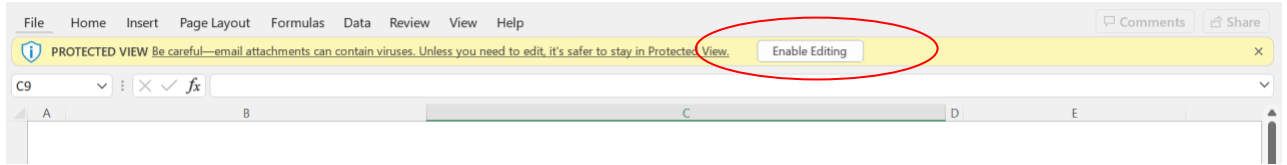
### **RETRIEVING AND POPULATING THE TEMPLATE**

#### **Download the Excel Template**

All ambulance and wheelchair van providers can download the Revenue Report template by visiting the following URL: <https://www.chiamass.gov/information-for-data-submitters-ambulance-and-wheelchair-van-revenue-reports/>

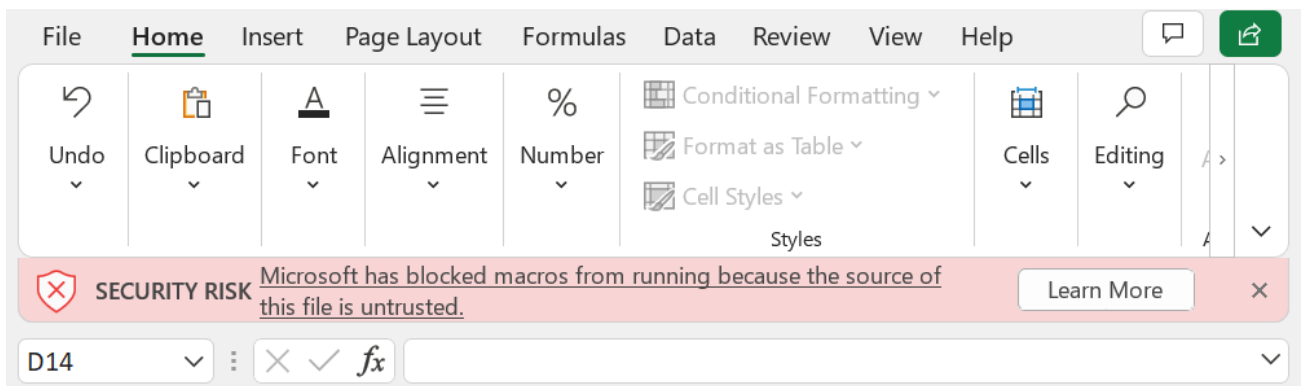
#### **Open and View Tabs**

Upon opening the template, select "Enable Editing" at the top of the screen, above the formula bar, to be able to work on the report. You must also select "Enable Content". **Failure to select Enable Content will result in an inability to successfully use the template and save.**



If after clicking Enable Content you receive the below error, please visit the Microsoft support page linked [here](#) to trust the template and unblock the macros. Failure to do this will result in an inability to successfully submit the Revenue Report. Please email [CostReports.Pricing@chiamass.gov](mailto:CostReports.Pricing@chiamass.gov) if you need additional assistance.

If you do not see this error, you can proceed in filling out the Revenue Report with no additional action required.



The Revenue Report contains the following sections, to be completed by the provider and certified by an authorized individual.

- Tab 1. Agency Information
- Tab 2. Revenue
- Tab 3. Accuracy of Report

The schedules should be completed in the order listed above.

## GENERAL REVENUE REPORT INSTRUCTIONS

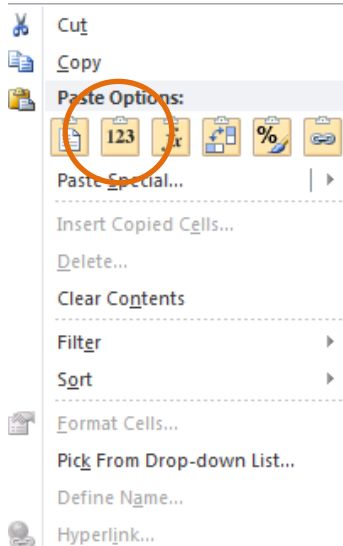
**Please be sure to check that your provider name is in the drop down list in Tab 1 PRIOR to initiating work on the Revenue Report.**

If your provider name **does not** appear in the drop down list in Tab 1 of the Revenue Report or you are a new filer with CHIA, you MUST fill out, scan, and send a [User Agreement](#) form to [DL-Data-Submitter-HelpDesk@chiamass.gov](mailto:DL-Data-Submitter-HelpDesk@chiamass.gov) **BEFORE** you begin working on the Revenue Report and attempt to submit a completed Revenue Report.

After submitting the forms, you will receive notification and an updated Revenue Report template that will include your provider name in the drop down. Please wait to fill out the Revenue Report until you receive the updated template.

Agencies should use the accrual basis of accounting. All numbers must be whole numbers without decimals.

You may paste data into the Revenue Report template from existing worksheets. Please paste as **VALUES**. If you fail to paste as values, you will not be able to save and submit successfully. **Please check that pasted values are WHOLE numbers.**



**SAVE ENTERED DATA OFTEN.** You may save a draft of the template at any time by using the “Save As” or “Save” options under the File menu in Excel.

You may navigate the schedules of the Revenue Report by clicking the tabs at the bottom of the workbook.

The Revenue Report has four different kinds of cells, designated by four different colors. The table below explains what each color means. Providers are only responsible for entering data into the blue cells.

Provider Input
Calculated
Populated/Linked
No Data to be Entered in Cell

## FUNCTIONAL REVENUE AND COST CENTERS

Directly assign each expense category to the relevant cost centers whenever possible: administration, advanced life support, basic life support, wheelchair van, rotor wing, fixed wing, and other services, per your agency’s licensure level with the Massachusetts Department of Public Health. Expenses that you cannot assign directly should be allocated. A description of your allocation methodology will be requested if a field audit takes place.

Please reference the below regulations for definitions of the following cost centers:

- **Advanced Life Support (ALS):** 105 CMR 170.020

- **Basic Life Support (BLS):** 105 CMR 170.020
- **Wheelchair Van:** 130 CMR 407.402
- **Rotor Wing:** Services as defined by the Commonwealth of Massachusetts, Department of Public Health, in 105 CMR 170.465, provided through a rotary-wing aircraft (e.g., helicopter)
- **Fixed Wing:** Services as defined by the Commonwealth of Massachusetts, Department of Public Health, in 105 CMR 170.465, provided through a fixed-wing aircraft (e.g., airplane)
- **Other Services** - All revenue-generating services other than those above. Information for this category should be reported in the aggregate and need not be differentiated by program or service type.

### Tab 1: Agency Information

#### *Provider Name:*

Select your provider name from the drop-down list. Please see the instructions on page 6 if your provider name is not in the dropdown. You will need to register with CHIA and receive an updated template.

#### *Federal Employee ID Number (FEIN)*

Enter your agency's 9-digit FEIN.

#### *MassHealth Provider ID*

Enter your agency's MassHealth Provider ID. The ID is 10 characters consisting of 9 numbers and 1 letter suffix.

#### *National Provider Identifier (NPI)*

Enter your agency's 10-digit NPI.

#### *Mailing Address, City, State, Zip Code*

Enter your agency's mailing address.

#### *Main Phone Number*

Enter your agency's main phone number.

#### *Provider Type*

Select the type of provider that your agency is from the drop-down. Please ensure this is accurate as you will be required to fill out certain sections of the Revenue Report based on your selected provider type to complete submission.

#### *Fiscal Year Ending*

Select from the drop-down the month in which your fiscal year ends.

#### *EMS Regions*

Please select "Yes" or "No" from the drop-down to indicate which regions you operate in.

#### *Licensure Level*

Select from the drop-down your company's licensure level.

#### *Report Contact's Name and Title*

Enter the name and title of the individual that CHIA should contact for questions about the report.

#### *Contact's Phone and Extension*

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

*Email*

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

*Fax*

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

**Tab 2. Revenue**

All revenue earned during the specified fiscal year should be listed on this schedule. All Massachusetts ground ambulance revenue should be reported in this section, split out by advanced life support (ALS) emergency and non-emergency, and basic life support (BLS) emergency and non-emergency revenue. All revenue should be reported net of bad debt, charity care, and payer discounts.

Revenue should be reported as either being Massachusetts revenue, or all other state revenue. In-state and out-of-state revenue should be broken out consistent with how the provider determines it for other purposes, including but not limited to tax purposes.

COVID-19 Revenue

Record MassHealth/Medicaid revenue from code A0120 under Medicaid revenue, Wheelchair Van (Line 3 or 11, Column 4). A0120 is for: Nonemergency transportation: mini-bus, mountain area transports, or other transportation systems. (Each way. Used only for nonemergency wheelchair van transport for a person under investigation or known to have COVID-19.)

Record MassHealth/Medicaid revenue from code A0998 under Medicaid revenue, Other Services (Line 3 or 11, Column 7). A0998 is for: Ambulance response and treatment, no transport (Used for medically necessary visits to patients to obtain and transport specimens for COVID-19 diagnostic testing).

Any revenue from COVID-19 related contracts that you entered into with EHS should be entered under "Contracts" (Line 5 or 13), and the appropriate column depending on the contract or "Other Services" (Column 7).

In both the Massachusetts and All Other States sections, the following revenue information should be entered:

*Self-Pay/Private Pay*

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

*Medicare*

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

*Medicaid*

Report revenue earned from patients insured by Medicaid, including Medicaid managed care organizations. MassHealth revenue should be entered in the Massachusetts revenue section.

*Commercial Insurance*

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

*Contracts (PPS, DRG, other)*

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

*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.

*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 18-24: 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 25: Total Unrestricted Grants, Gifts, and Donations*

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

*Lines 26-32: 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 33: Total Restricted Grants, Gifts, and Donations*

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

*Lines 34-35: Non-Operating Income*

Report losses other than bad debt, such as loss on investments, as a negative amount. Enter further information on Line 35.

*Lines 36-37: Total Other Income and Total Revenue*

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

*Line 38: Bad Debt Expense*

Report expenses recognized for accounts receivable that are regarded as uncollectible following reasonable collection efforts. **If you have no bad debt expense, please be sure to enter a \$0 in this line to avoid an error.**

### **Tab 3. Accuracy of Report**

This schedule contains an overview of the entered information. **The submitter must complete the provider certification by entering their electronic signature, the date, and their name in the blue cells in order to submit.**

Below the filer's acknowledgement is a list of requirements that must be met in order to successfully submit. If any of the items have an error, you must go back to that item and fix it.

When finished, click the “Save Submission” button in the bottom right of the tab. This button will only work if all of the above errors are cleared. An error is cleared when the error message is highlighted in green and reads “No Action Required.” If successful, the button automatically creates a pop-up box so you can save your template under the standard naming convention of “Org ID\_ProviderName\_AMBCRFY25”. **Do NOT rename the file; it will not successfully upload in CHIA Submissions.**

You may submit when each line says "No Action Required". You will not be able to successfully submit if you see an "Error" message below.	
Provider name is chosen (Tab 1)	No Action Required
MassHealth ID is entered (Tab 1)	No Action Required
National Provider Identifier (NPI) is entered (Tab 1)	No Action Required
Provider type is selected (Tab 1)	No Action Required
Fiscal year ending date is selected (Tab 1)	No Action Required
Contact information is complete (Name, Phone Number, and Email Address) (Tab 1)	No Action Required
Operating Revenue (Tab 2) is filled out for the Provider Types selected in Tab 1, cell C18.	No Action Required
Bad Debt amount is entered on Tab 2, Line 38. (Please enter \$0 if no bad debt amount.)	No Action Required
Above Certification by Provider is complete.	No Action Required

[Save Submission File](#)

File name: 4727\_Professional Ambulance and Oxygen Service, Inc., AMBCRFYXX.xlsx

Save as type: Excel Files (\*.xlsx)

Authors: HL      Tags: Add a tag      Title: Add a title      Subject: Specify the subject

Hide Folders      Tools      Save      Cancel

Save the file in a location you will remember when it is time to upload the Revenue Report for submission.

You are now ready to visit the CHIA Submissions webpage to upload and submit the report by Fiscal Year.

Detailed instructions for submitting a saved Revenue Report can be found in the CHIA Submissions User Guide.

## QUESTIONS

If your agency has not registered with CHIA, you must do so to file the Revenue Report. See General Revenue Report Instructions section for detailed steps on registering with CHIA.

If you have questions related to the CHIA Submissions portal, please email [dl-data-submitter-helpdesk@chiamass.gov](mailto:dl-data-submitter-helpdesk@chiamass.gov).

If you have any questions, please email [CostReports.Pricing@chiamass.gov](mailto:CostReports.Pricing@chiamass.gov) with the following information in the subject line of your email:

1. Name of the agency with MassHealth ID #
2. Name of the report in question
3. Reporting year

Subject Line Example: Question on FY 2025 Ambulance Revenue Report – ABC agency, ID# 123456789A