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Administrative Bulletin 21-26

**101 CMR 324.00: Nonpublic Ambulance Service Reimbursement
Trust Fund Assessment and Funding**

Effective October 6, 2021

Nonpublic Ambulance Assessed Charges

Reporting of Nonpublic Emergency Ambulance Assessed Charges

In accordance with 101 CMR 324.04: *Nonpublic Ambulance Provider's Liability and Payment to the Nonpublic Ambulance Service Reimbursement Trust Fund*, the Executive Office of Health and Human Services (EOHHS) issued [Administrative Bulletin 21-22](#) to provide an ambulance revenue reporting mechanism for nonpublic ambulance providers who are not required to file cost reports with the Center for Health Information and Analysis (CHIA). It is issuing this bulletin to notify providers of the assessment percentage, provide further guidance about when providers will be notified of their specific liability, and extend until October 25, 2021, the deadline for providers who are not required to file cost reports with CHIA to report ambulance revenue.

Notification of Nonpublic Ambulance Assessed Charges

Regulation 101 CMR 324.04(4) states that, "EOHHS will notify each nonpublic ambulance provider of its gross liability to the Trust Fund by September 30th of each year, split into quarterly payments." It further states, however, that "[s]uch uniform assessment will not be implemented unless and until EOHHS receives notice of approval from the Centers for Medicare & Medicaid Services of federal financial participation for expenditures related to the assessment." EOHHS has not yet received such approval. Therefore, EOHHS will provide notice of each provider's gross liability to the Trust Fund no later than 15 days after notice of approval from the Centers for Medicare & Medicaid Services of federal financial participation for expenditures related to the assessment.

For fiscal year 2021, EOHHS will set the assessment percentage at 6% of net ground ambulance service operating revenue (defined as gross patient service revenue earned from all patients attributable to ground ambulance service (basic life support and advanced life support), less bad debt, charity care, or payer discounts). Because of the exceptional disruption caused by the COVID-19 pandemic, EOHHS will be calculating the assessment based on fiscal year 2019 data, consistent with regulation 101 CMR 324.04(3).



Ambulance Revenue Report and Financial Statements

As described in Administrative Bulletin 21-22, nonpublic ambulance providers include any ambulance provider licensed pursuant to M.G.L. c. 111C § 6 that is not a city or town, county, district, or other governmental body. Under 101 CMR 324.04(3), each nonpublic ambulance provider is required to report its nonpublic emergency ambulance assessed charges each year. Such reporting can be completed through the filing of the Ambulance Cost Report with CHIA, subject to all requirements under 957 CMR 6.00: *Cost Reporting Requirements*. Certain nonpublic ambulance providers may claim exemption from filing cost reports with CHIA (for example, if the provider was paid less than \$100,000 from MassHealth for services provided in a fiscal year).

The Ambulance Revenue Report included as Attachment A to Administrative Bulletin 21-22 is required for nonpublic ambulance providers exempted from filing cost reports with CHIA, provided that they earn any revenue from providing ambulance services. Any such nonpublic ambulance provider that did not submit a cost report with CHIA for fiscal year 2019 must file the Ambulance Revenue Report, which includes a subset of information provided in the CHIA Ambulance Cost Reports.

As described above, EOHHS will calculate the assessment for state fiscal year 2022 based upon each provider's 2019 fiscal year net operating revenue for ambulance service because of the effects of the COVID-19 pandemic on fiscal year 2020 data. The Ambulance Revenue Report must include the provider's fiscal year 2019 net operating revenue for ground ambulance service (basic life support and advanced life support). EOHHS requests that nonpublic ambulance providers complete each line of the report, but if providers are unable to separate operating revenue by payer (lines 1-7), they may submit total operating revenue (line 8). Nonpublic ambulance providers must also submit financial statements for fiscal year 2019 if available.

Any nonpublic ambulance provider exempt from filing a cost report with CHIA for fiscal year 2019 that earned revenue for providing ambulance services in its 2019 fiscal year must submit its fiscal year 2019 Ambulance Revenue Report and financial statements to EOHHS by October 25, 2021. EOHHS is extending the original deadline of September 20, 2021.

Municipal or other governmental ambulance providers do not need to submit an Ambulance Revenue Report, nor do nonpublic ambulance providers that did not earn revenue from providing ambulance services in fiscal year 2019.

Submission Instructions

As described above, providers submitting the Ambulance Revenue Report and financial statements for fiscal year 2019 must submit them to EOHHS by October 25, 2021. Documents should be submitted by email to Martura Amato, Transportation Program Manager, at Martura.Amato@mass.gov.

Questions

Please submit any questions in writing to Martura Amato at Martura.Amato@mass.gov.